



RAJASTHAN HIGH COURT
**HIGH COURT OF JUDICATURE FOR RAJASTHAN AT
JODHPUR**

D.B. Civil Writ Petition No. 3269/2023

M/s Shri Ganesh Traders, Through Proprietor Smt. Parma Devi
W/o Sahadev Ram having principal place Of Business Situated At
Dinesh Godown, 0, Near Krishna Super Market, Tausar Road,
Nagaur, Rajasthan, 341001

----Petitioner

Versus

1. Chief Commissioner, Sgst, (Commercial Taxes Department), Kar Bhawan, Ambedkar Circle, Jaipur 302005.
2. Deputy Commissioner, Sgst (Commercial Taxes Department), Circle Nagaur, Kar Bhawan, Nagaur.
3. Appellate Authority, Commercial Taxes Department, Ajmer.

----Respondents

For Petitioner(s) : Mr. Sharad Kothari.

For Respondent(s) : Mr. Hemant Dutt.

**HON'BLE MR. JUSTICE VIJAY BISHNOI
HON'BLE MR. JUSTICE KULDEEP MATHUR**

Order

29/03/2023

Mr. Sharad Kothari, learned counsel appearing on behalf of the petitioner, has submitted that the first appeal is decided against the petitioner, wherein challenge was made to the illegal demand raised by the respondents. He submitted that though the petitioner has a remedy to approach the second appellate authority, but till date the said authority has not been constituted. It is argued that on the one hand the second appellate authority has not yet been constituted and on the other hand the



respondents are taking coercive steps to recover the illegal demand. Learned counsel has also submitted that the petitioner has already deposited 10% of the disputed tax amount while filing the first appeal and is ready to deposit another 10% of the disputed tax amount.

Mr. Hemant Dutt, learned counsel appearing on behalf of the respondents prays for some time to file reply to the writ petition. He frankly admitted that till date the second appellate authority has not been constituted.

Taking into consideration the above facts and circumstances, we deem it appropriate to grant time to Mr. Hemant Dutt to file reply to the writ petition.

List the matter on 17.04.2023.

In the meantime, subject to the petitioner depositing further 10% of the disputed tax amount and furnishing security, other than cash and bank guarantee for the remaining 80%, to the satisfaction of the Assessing Authority, no coercive steps shall be taken against the petitioner to recover any amount pursuant to the impugned assessment order dated 25.02.2021 and appellate order dated 31.01.2023.

(KULDEEP MATHUR),J

(VIJAY BISHNOI),J

5-Prashant/-