



**HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR**

D.B. Civil Writ Petition No. 20079/2023

M/s Sarna Marbles Private Limited

----Petitioner

Versus

Union Of India

----Respondent

For Petitioner(s) : Mr. Akshay Sharma
Mr. Dheeraj Palia
For Respondent(s) : Mr. Kinshuk Jain

**HON'BLE MR. JUSTICE ARUN BHANSALI
HON'BLE MR. JUSTICE NARENDRA SINGH DHADDHA**

Order

21/12/2023

1. It is submitted by counsel for the petitioner that the notice issued to the petitioner is barred by limitation in view of provisions of Section 73(2) of the GST Act read with Rule 142(1) of the GST Rules.
2. Counsel for the respondents prays for time to file reply.
3. Time prayed for is allowed.
4. List the petition on 17.01.2024.
5. In the meanwhile, as the petitioner has already filed response to the show cause notice, the authority may proceed with the adjudication, however final order shall not be passed by the authority till the next date.

(NARENDRA SINGH DHADDHA),J

(ARUN BHANSALI),J

Ritu/Tahir/83

