


HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 4054/2026

Nircon Polymers Private Limited, Having Registered Office At G-692/693, Riico Industrial Area Sitapura, Tonk Road, Jaipur, Rajasthan, 302022 Through Its Director Raj Kumar Jain Son Of Late Shree Dhanraj Jain Aged About 58 R/o B-1 Triveni Nagar Gopalpura Mod Jaipur 302018

----Petitioner

Versus

1. Appellate Authority, State Tax, Jaipur-Ii, Jaipur, Kar Bhawan, Bhawani Singh Road, Ambedkar Circle, Jaipur, Rajasthan.
2. Joint Commissioner (State Tax), Circle H, Zone Jaipur - Ii, Commercial Taxes Department, Jaipur Rajasthan Room No. 318, Zonal Kar Bhawan, J-12, Jhalana Institutional Area, Jaipur.
3. Union Of India, Through Secretary, Finance Department, Government Of India, New Delhi
4. State Of Rajasthan, Through Additional Chief Secretary, Department Of Finance, Secretariat, Jaipur, Rajasthan.

----Respondents

For Petitioner(s)	:	Aryann Singh Chouhan
For Respondent(s)	:	Mr. Mahi Yadav. AAG Mr. Pawan Pareek

HON'BLE DR. JUSTICE PUSHPENDRA SINGH BHATI
HON'BLE MR. JUSTICE VINIT KUMAR MATHUR

Order

12/03/2026

1. Learned counsel for the parties are at ad idem that the issue involved in the present petition is covered by decision of Division Bench of this Court dated 27.11.2024, passed in D.B. Civil Writ Petition No.4740/2024 titled as Jagdamba Motors vs. Union of India & Ors. and connected matters.

2. Learned counsel for petitioner at this stage submits that the appeal against the order of First Appellate Court cannot be filed as the Tribunal is not functional.
3. Learned counsel for respondents submits that in similar matters, directions have been issued by this Court in D.B. Civil Writ Petition No.1113/2024 to which the counsel for the respondent has not raised any objection.
4. The order dated 15.02.2024 passed in D.B. Civil Writ Petition No.1113/2024 is reproduced below:-

“1. Though the matter comes up for admission today, with the consent of the parties, the petition is being disposed of finally.

2. At the outset, learned counsel for the respondents has submitted that at present the Tribunal has not been constituted and the process towards constitution of the Tribunal is going on, therefore, in these circumstances, the petition may not be kept pending but with appropriate protection available under Section 112(8) of the Rajasthan Goods and Services Tax, 2017 (for short ‘the Act’), this petition may be disposed off with liberty to the petitioner to file appeal within stipulated period from the date the Tribunal is constituted. In support of his submission, he places reliance upon a circular dated 23.03.2020 issued by Government of Rajasthan Finance Department (Tax Division).

3. Learned counsel for the petitioner agrees to the disposal of the petition on the aforesaid condition.

4. Accordingly, this petition, at this stage, is disposed off with a direction that in case petitioner makes payment as per provisions contained in Subsection (8) of Section 112 of the Act, further proceedings shall not be drawn for recovery of the balance amount, provided that the petitioner avails statutory remedy of appeal within a period of three months from the date of the constitution of the Tribunal.”

5. The petition is disposed of in terms of order dated 15.02.2024 passed in D.B. Civil Writ Petition No.1113/2024. Let petitioner deposit the amount as per the provision of Section 112(8) of the Act within three months from today.

(VINIT KUMAR MATHUR),J

(PUSHPENDRA SINGH BHATI),J

18- Nitin/Shahenshah-