


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

D.B. Civil Writ Petition No. 6961/2023

M/s Reliance Chemotax Industries Ltd., Post Box No. 73, Vill. Kanpur, Udaipur (Raj.). Through Its Authorized Signatory Mr. Anupam Tiwari S/o Sh. V.N. Tiwari Age 47 (Manager Legal) R/o 37 Sector 4 Udaipur.

----Petitioner

Versus

1. Union Of India, Through Secretary, Finance Department, Government Of India, New Delhi.
2. The Chief Commissioner, Central Goods And Services Tax, Udaipur.
3. The Deputy Commissioner Of Customs Post Clearance Audit, O/o Of The Principal Commissioner Of Customs, Custom House, Mundra, Kutch, Mundra - 370421 (Gujrat).

----Respondents

For Petitioner(s)	:	Mr. Pankaj Ghiya Mr. Doulat Ram
For Respondent(s)	:	Mr. Mukesh Rajpurohit, DySG Mr. Rajvendra Sarswat

**HON'BLE DR. JUSTICE PUSHPENDRA SINGH BHATI
HON'BLE MR. JUSTICE MUNNURI LAXMAN**

Order

13/05/2024

1. Learned counsel for the petitioner submits that in pursuance of the letter dated 14.03.2023 subject of which was "Wrong Claim of IGST Refund on the Exports made under Advance Authorization (AA) Scheme", the respondents are trying to coercively recover part of the amount while terming it as illegitimate refund scheme. Learned counsel for the petitioner also submits that he has also challenged vires of Rule 96 sub-Rule 10 of CGST Rules, 2017.

2. Learned counsel for Union of India seeks some time to respond on the challenge to the vires, whereas Mr. Rajvendra Sarswat appearing for respondents No.2 and 3 fairly submits that the show-cause notice is yet to be issued to the petitioner, therefore, except for the challenge to the vires, the writ petition is pre-mature.

3. The matter requires consideration.

4. List the matter on 22.07.2024.

5. In the meanwhile, the respondents No.2 and 3 shall not proceed to take any coercive steps against the petitioner without adhering to the statutory requirement of the Rules.

(MUNNURI LAXMAN),J

(DR.PUSHPENDRA SINGH BHATI),J