



RAJASTHAN HIGH COURT

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

D.B. Civil Writ Petition No. 11503/2025

M/s. ACME Cleantech Solution Pvt. Ltd.

-----Petitioner

Versus

Union of India & Ors.

-----Respondent



For Petitioner(s) : Mr. Sujit Ghosh, Sr. Adv. with  
Ms. Mannat Waraich,  
Mr. Harshal Tholia and  
Ms. Vidhi Maheshwari

For Respondent(s) : Mr. C.S. Sinha, Sr. Standing Counsel  
with Mr. Mayank Kamwar and  
Mr. Dev Yadav

**HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA**  
**HON'BLE MR. JUSTICE SANJEET PUROHIT**  
**Order**

**13/08/2025**

1. Issue notice.
2. Mr. C.S. Sinha, learned counsel, accepts notice on behalf of the respondents.
3. It is informed by learned Senior Counsel appearing on behalf of the petitioner that in **D.B. Civil Writ Petition No.1030/2022** (*M/s Mohit Kirana Store vs. Central Board of Indirect Taxes & Customs and Anr.*), following order has been passed on 01.07.2025:

"Heard on applications (Nos. 1/2022 and 2/2022) for vacating stay order passed by this Court.

Learned counsel for the revenue would vehemently submit that the circular impugned was, in fact, issued by the Commissioner and not by the Central Board of Indirect Taxes and Customs (for short 'the Board') and, therefore, the delegation of power in the hands of Superintendent for exercising power of issuance of summons is perfectly in accordance with law.



[CW-11503/2025]

On the other hand, learned counsel for the petitioner would submit that impugned circular dated 05.07.2017 clearly recites that the power of delegation has been exercised by the Board whereas the Board does not have that power and power of delegation is exercisable only with reference to the provisions contained in Section 2, sub-section (91) of the Central Goods and Services Act, 2017 by the Commissioner in the Board as distinguished from the Board itself.

Having considered the submissions of learned counsel for the parties, we find that the petitioner had made out a strong prima facie case which led to passing of interim order in its favour which need not be disturbed.

Applications (Nos. 1/2022 and 2/2022) for vacation of stay order are rejected.

Stay order passed by this Court is made absolute.

However, taking into consideration the importance of the issue, we are inclined to set down the petition for final hearing itself.

List this petition for final hearing in the week after next."

4. Considering the issue being same, we are inclined to pass interim order in the present matter as has been passed in **D.B. Civil Writ Petition No.1030/2022** (*M/s Mohit Kirana Store vs. Central Board of Indirect Taxes & Customs and Anr.*).

5. List the present petition along with D.B. Civil Writ Petition No.1030/2022.

6. Operation of the Impugned Show Cause Notice dated 23.06.2025 and Show Cause Notice dated 24.06.2025 shall remain stayed.

(SANJEET PUROHIT),J

(SANJEEV PRAKASH SHARMA),J

AMIT/40