HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 967/2009

CNR: RJHC020266842009 | URN: CW / 1682U / 2009

M/s Rayban Sun Optics Ltd, S.P. 810-811, Phase-II, Road No.20, RIICO Area, Alwar, Rajasthan

----Petitioner

Versus

1. State Of Rajasthan through the Secretary (Finance) Secretariat Janpath Jaipur.
2. Assistant Commissioner (Anti Evasion) Rajasthan First, Kar Bhawan, Janpath, Jaipur, Rajasthan.
3. Additional Commissioner (Legal), Commercial Tax Department, Kar Bhawan, Jaipur, Rajasthan.

----Respondents

For Petitioner(s)	:	Ms. Kashvi Katewa
For Respondent(s)	:	None present

HON'BLE MR. JUSTICE SUDESH BANSAL
HON'BLE MR. JUSTICE ANUROOP SINGHI

Order

26/10/2026

1. The instant civil writ petition under Article 226 of Constitution of India was filed on 21.01.2009, assailing show-cause notices dated 24.09.2008 and 16.10.2008, issued by the Assistant Commissioner, Anti-Evasion, Rajasthan – Ist, under Section 9 of the CST Act, 1956 read with Sections 30, 65 and 58 of the RST Act, 1994, calling the petitioner to submit a reply regarding the alleged under-assessment of sales tax by applying the rate of 2.3% and 10% as against 4% and 11.5% respectively on sunglasses for the year 2003–04.

2. In the pleadings of the writ petition, more particularly paragraph H.1, it has been submitted that the impugned notices

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have been issued in furtherance of the final order dated 31.12.2007, passed by learned Additional Commissioner under Section 36 of the Rajasthan Value Added Tax Act, 2003 in the case of *"M/s Titan Industries Limited"*. However, neither the said order has been placed on record nor it has been substantiated that how the said order is not applicable upon the petitioner.

3. In addition, we find that no interim stay was granted in favour of petitioner during the pendency of instant writ petition. Hence, with the passage of time, the proceedings initiated in furtherance of the impugned show-cause notices, must have attained finality and further nothing has been placed on record with respect to the fate of the said proceedings.

4. In view of the aforesaid, we are not inclined to grant any indulgence in respect of the impugned show-cause notices, in exercise of the jurisdiction under Article 226 of the Constitution of India.

5. Accordingly, the instant writ petition is hereby dismissed.

6. Pending application(s), if any, also stand disposed of.

(ANUROOP SINGHI),J **(SUDESH BANSAL),J**

DA/5/PARSHANT/*Sachin*

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