

IN THE HIGH COURT OF JHARKHAND AT RANCHI
W.P.(T) No. 348 of 2025

M/s International Commerce Limited through its authorized
Signatory Dhiraj Kumar. ... Appellant

Versus

The Principal Commissioner, Central Goods and Services Tax
and Central Excise and Ors. ... Respondents

CORAM: HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE DEEPAK ROSHAN

For the Appellant : Mr. N.K.Pasari, Adv
Mr. Shubham Choudhary, Adv
For the Respondents : Mr. Amit Kumar, Adv
Mr. Anurag Vijay, Adv

4/18.03.2025

Notice to the respondents.

Mr. Amit Kumar, accepts notice on behalf of the
respondents.

Having regard to the law laid down by the Division
Bench of this Court on 09.10.2023 in W.P.(T) No. 2890 of
2022 holding that even if no time limit is prescribed in
Section 174 (2)(e) of the CGST Act, 2017, the action by the
Central Excise Authority is required to be completed within
a reasonable time period, and since in the instant case the
show cause notice was issued to the petitioner on
12.10.2015, but till now the proceedings have not been
concluded, though more than nine years have lapsed, there
shall be an interim stay of all further proceedings before the
2nd respondent until further orders.

List on 15.07.2025.

Counter-affidavit be filed in the meantime.

(M.S. Ramachandra Rao, C.J.)

(Deepak Roshan, J.)