



2026:CGHC:27177

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HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No. 48 of 2021

1 - M/s Ganesh Ores Pvt. Ltd. A Company Incorporated Under The Companies Act,1956 Having It's Registered Office And Place Of Business At Manika Tower, LI-2, 3rd Floor,civil Township, P.O. - Rourkela, District- Sundargarh, Odisha-769004,represented Through Its Director Sri Mukesh Agarwal, S/o Sri Rambilash Agarwal, Aged About 41 Years Who Is A Citizen Of India., District : Sundargarh, Orissa

--- **Petitioner(s)**

versus

1 - M/s South Eastern Coalfields Ltd. Head Quarter Seepat Road, Bilaspur, Chhattisgarh., District : Bilaspur, Chhattisgarh

2 - The General Manager Finance(Sales) M/s South Eastern Coalfields Ltd., Head Quarter Seepat Road, Bilaspur, Chhattisgarh., District : Bilaspur, Chhattisgarh

3 - The Area Finance Manager M/s South Eastern Coalfields Limited., Bhatgaon Area, Seepat Road, Bilaspur, Chhattisgarh-495006., District : Bilaspur, Chhattisgarh

4 - State Of Chhattisgarh Through The Secretary, Department Of Commercial Tax, Mahanadi Bhawan, Mantralaya, New Raipur, District- Raipur, Chhattisgarh., District : Raipur, Chhattisgarh

5 - Commissioner Of Commercial Tax Vanijyik Kar Bhawan, Civil Lines, Raipur, District- Raipur, Chhattisgarh., District : Raipur, Chhattisgarh

--- **Respondent(s)**

WITH

WPT No. 49 of 2021

1 - M/s Ganesh Ores Pvt. Ltd. A Company Incorporated Under The Companies Act, 1956 Having Its Registered Office And Place Of Business At Manika Tower, LI-2, 3rd Floor, Civil Township, P. O. Rourkela, District Sundargarh, Odisha 769004 Represented Through

Its Director Shri Mukesh Agrawal S/o Shri Rambilash Agrawal Aged About 41 Years Who Is A Citizen Of India.

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2 - The General Manager Finance (Sales) M/s South Eastern Coalfields Ltd. Head Quarter Seepat Road, Bilaspur Chhattisgarh

3 - The Area Finance Manager M/s South Eastern Coalfields Ltd. Bishrampur, District Surajpur, Chhattisgarh 497226

4 - State Of Chhattisgarh Through The Secretary, Department Of Commercial Tax, Mahanadi Bhawan, Mantralaya, New Raipur District Raipur Chhattisgarh

5 - Commissioner Of Commercial Tax Vanijyik Kar Bhawan, Civil Lines, Raipur District Raipur Chhattisgarh

--- **Respondent(s)**

For Petitioner	:	Mr. Kanhaiya Ram, Advocate on behalf of Mr. Dharmesh Shrivastava, Advocate
For Respondents No. 1 to 3	:	Mr. Pankaj Singh, Advocate
For State/ Respondents No. 4 and 5	:	Ms. Anuradha Jain, Dy. G.A.

Hon'ble Shri Justice Rakesh Mohan Pandey

Order On Board

2.7.2026

1) At the very outset, learned counsel for the petitioner pleads no instruction.

2) Consequently, these writ petitions stand **dismissed** on this count alone.

Sd/-
(Rakesh Mohan Pandey)
JUDGE

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