



CGHC010289282021



2026:CGHC:34809

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HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No. 217 of 2021

* - M/s Sir Corporation Having Its Registered Office At Plot No. 117, T. P. Nagar, Korba 495677 Through Its Proprietor Shams Tabrez.

--- Petitioner

Versus

1 - Union Of India Through The Joint Secretary, Department Of Revenue, Ministry Of Finance, Having Its Office At Udyog Bhavan, North Block New Delhi 110001

2 - State Of Chhattisgarh Through The Principal Secretary, Government Of Chhattisgarh, At Mahanadi Bhawan, Atal Nagar Raipur 492002 Chhattisgarh

3 - Assistant Commissioner Of State Tax Korba -2, Division 2, Bilaspur 495001, Chhattisgarh

4 - Joint Commissioner (Enforcement) State Tax, Bilaspur 495001, Chhattisgarh

--- Respondents

And

WPT No. 218 of 2021

* - M/s Sir Corporation Having Its Registered Office At Plot No. 117, T.P. Nagar, Korba 495677 Through Its Proprietor Shams Tabrez.

---Petitioner

Versus

1 - Union Of India Through The Joint Secretary, Department Of Revenue, Ministry Of Finance Having Its Office At Udyog Bhavan, North Block, New Delhi - 110001

2 - State Of Chhattisgarh Through The Principal Secretary, Government Of Chhattisgarh At Mahanadi Bhawan, Atal Nagar, Raipur 492002 Chhattisgarh.

3 - Assistant Commissioner Of State Tax Korba - 2, Division - 2, Bilaspur 495001, Chhattisgarh.

4 - Joint Commissioner (Enforcement), State Tax, Bilaspur 495001, Chhattisgarh., District : Bilaspur, Chhattisgarh

--- Respondents

And

WPT No. 219 of 2021

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---Petitioner

Versus

1 - Union Of India Through The Joint Secretary, Department Of Revenue, Ministry Of Finance, Having Its Office At Udyog Bhavan, North Block New Delhi 110001

2 - State Of Chhattisgarh Through The Principal Secretary, Government Of Chhattisgarh, At Mahanadi Bhawan, Atal Nagar Raipur 492002 Chhattisgarh

3 - Assistant Commissioner Of State Tax Korba -2, Division 2, Bilaspur 495001, Chhattisgarh

4 - Joint Commissioner (Enforcement) State Tax, Bilaspur 495001, Chhattisgarh

--- Respondents

And**WPT No. 220 of 2021**

* - M/s Sir Corporation Having Its Registered Office At Plot No. 117, T. P. Nagar, Korba 495677 Through Its Proprietor Shams Tabrez.

---Petitioner

Versus

1 - Union Of India Through The Joint Secretary, Department Of Revenue, Ministry Of Finance, Having Its Office At Udyog Bhavan, North Block New Delhi 110001

2 - State Of Chhattisgarh Through The Principal Secretary, Government Of Chhattisgarh, At Mahanadi Bhawan, Atal Nagar Raipur 492002 Chhattisgarh

3 - Assistant Commissioner Of State Tax Korba -2, Division 2, Bilaspur 495001, Chhattisgarh

4 - Joint Commissioner (Enforcement) State Tax, Bilaspur 495001, Chhattisgarh

--- Respondents

And**WPT No. 231 of 2021**

* - M/s Sir Corporation Having Its Registered Office At Plot No 117 T.P. Nagar Korba 495677 Through Its Proprietor Sharma Tabrez

---Petitioner

Versus

1 - Union Of India Through The Joint Secretary Department Of Revenue Ministry Of Finance, Having Its Office At Udyog Bhavan North Block New Delhi 110001

2 - State Of Chhattisgarh Through The Principal Secretary Government Of Chhattisgarh At Mahanadi Bhawan, Atal Nagar, Raipur 492002 Chhattisgarh

3 - Assistant Commissioner Of State Tax Korba-2 Division 2 Bilaspur 495001 Chhattisgarh

4 - Joint Commissioner, Enforcement State Tax Bilaspur 495001 Chhattisgarh

--- Respondents

For Petitioner(s)	:	Ms. Arya Mittal and Mr. Harsh Gupta, Advocates holding the brief of Mr. Pragalbha Sharma, Advocate
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For Respondent No. 1/UOI	:	Mr. Maneesh Sharma, Advocate
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For Respondents No. 2 to : 4/State		Ms. Anuradha Jain, Panel Lawyer
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Hon'ble Shri Justice Rakesh Mohan Pandey
Order on Board

07/08/2026

1. At the very outset, Ms. Arya Mittal, learned counsel appearing for the petitioner(s) seeks permission of this Court to withdraw these petitions with liberty to avail remedy of appeal available under the law.
2. No objection from other side.
3. Permission granted.
4. Accordingly, these writ petitions are **dismissed** as withdrawn. The petitioner(s) are granted liberty to prefer appeal before the Appellate Authority in accordance with the provisions of Central Goods and Services Tax Act, 2017 within period of 30 days. If petitioner prefers appeal is aforesaid period, interim order granted earlier shall continue.

Sd/-

(Rakesh Mohan Pandey)
Judge