

NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

WPC No. 1712 of 2007

- M/s Durga Automobiles, through its Proprietor Badri Prasad Agrawal, Aged about 55 years, S/o Late Shri Ram Kumar Agrawal, R/o Akaltara Road, Janjgir, District Janjgir-Champa (C.G.)

---- Petitioner

Versus

1. The State Of Chhattisgarh, Through the Secretary, Department of finance, D.K.S. Bhawan, Mantralaya, Raipur.
2. The Divisional Commissioner, Commercial Tax Bilaspur, District Bilaspur (C.G.)
3. The Commercial Tax Officer, Circle Janjgir-Champa, Distt. Janjgir-Champa (C.G.)

---- Respondents

For Petitioners	: Shri Arvind Dubey, Advocate
For Respondent/State	: Shri Gary Mukhopadhyay, Dy. Govt. Advocate

Hon'ble Shri Justice Prashant Kumar Mishra

Order On Board

19/03/2015

1. Petitioner has preferred this writ petition seeking quashment of the revisional order and the order Annexure P/1 passed by the respondents whereby the statement of goods filed by the petitioner in form 74 has been refused on the ground that the said statement was not submitted within the stipulated period i.e. within 60 days from the date of commencement of Chhattisgarh Value Added Tax, 2006.
2. Learned counsel for the petitioner would submit that the statement was submitted by only one day delay, therefore the same should have been allowed,

however, Shri Mukhopadhyay, learned State counsel would submit that there is no provision for condonation of delay in submitting the statement in form 74, therefore the authority did not have the jurisdiction to condone the delay.

3. A reading of the writ petition would reveal that the petitioner has not mentioned as to what loss or prejudice the petitioner would suffer if the statement in form 74 is not accepted.

4. The matter is of the year 2007. There is no interim order in the writ petition, therefore, it appears that the matter has been rendered academic and infructuous. Accordingly, the writ petition is dismissed as infructuous, however, if according to the petitioner any cause of action survives and the petitioner would suffer losses, he would be at liberty to revive the writ petition.

J U D G E