

HIGH COURT OF CHHATTISGARH, BILASPUR

WPT No. 8 of 2015

M/s Reliable Sponge Pvt. Ltd. A Private Limited Company Having Its Registered Office At Dua & Dua, Bisra Road, Rourkela (Odisha), 769001, Represented By Shri Rajendra Kumar Dua, S/o Late A.L.Dua, Director, R/o House No. 16, Civil Township, Rourkela, District Sundargarh, Orisha

---- Petitioner

Versus

1. South Eastern Coalfields Ltd. Through Its Managing Director, SECL Headquarters, Seepat Road, Basant Vihar, Police Station Sarkanda, Tahsil And District Bilaspur, Cg
2. State Of Chhattisgarh Through The Secretary Department Of Commercial Tax, Mahanadi Bhawan, Mantralaya, Post & PS Mandir Hasaud, Raipur, Distt Raipur, Cg
3. General Manager (F&A) South Eastern Coalfields Limited, SECL Headquarters, Seepat Road, Basant Vihar, Police Station Sarkanda, Tahsil And District Bilaspur, Cg

---- Respondents

Shri Varun Sharma, counsel for the petitioner/s.
Shri Manish Nigam, Panel Lawyer for the State.
Shri Bhuvneshwar Singh Rajput, counsel for respondents 1 and 3.

Order On Board

17/09/2015

Relying upon the order passed on 10/12/14 by the Division Bench of this Court in Writ Appeal No.535/13, learned counsel for the petitioner submits that similar direction may be issued in the case of the petitioner to examine his case of refund.

2. Learned counsel for respondents do not dispute the contention of learned counsel for the petitioner.

3. Accordingly, it is directed that the State authority shall examine the claim of refund of the petitioner and act in accordance with law including any refund of the legitimate amount within a maximum period of three months from the receipt and production of a copy of this order.

4. The petition is accordingly disposed off.

Sd/-

**Manindra Mohan Shrivastava
Judge**