

NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

WPT No. 97 of 2016

Arihant Agencies Proprietorship Firm, Through The Proprietor Amit Jain, S/o C. L. Jain, Aged About 32 Years, Shop No. C- 26 Shyam Market, Pandri, Raipur, Distt. Raipur, (Chhattisgarh)

---- Petitioner

Versus

1. State Of Chhattisgarh Through The Secretary, Department Of Commercial Tax, Mahanadi Mantralaya, Naya Raipur, Post Office & Police Station Naya Raipur, District Raipur, (Chhattisgarh)
2. Commissioner, Department Of Commercial Tax, Civil Lines, Raipur (Chhattisgarh)
3. Divisional Dy. Commissioner, Department Of Commercial Tax, Division II, Civil Lines, Raipur, (Chhattisgarh)
4. Assistant Commissioner, Department Of Commercial Tax, Civil Lines, Raipur, (Chhattisgarh)

---- Respondents

For Petitioner	:	Shri B.D. Guru, Advocate
For State	:	Shri Gary Mukhopadhyay, Dy. Govt. Advocate

S.B.:Hon'ble Shri Justice Manindra Mohan Shrivastava

Order On Board

28/07/2016

1. The petitioner has filed this petition aggrieved by the non-acceptance of its application vide order dated 25.2.2016.
2. It is found that the petitioner's application for compounding was not accepted on the ground that the assessment proceedings are not completed.

However, learned counsel for the petitioner brings to the notice of this Court, the order dated 6.6.2016 (Annexure P-6) by which assessment order has

now been passed.

3. In that view of the matter there should not be any impediment on consideration of petitioner's application for compounding on its own merits and in accordance with law.
4. Learned counsel for the petitioner raises an apprehension that even before deciding the application for compounding, coercive steps may be taken against the petitioner. It goes without saying that the respondents shall proceed in the matter in accordance with law and the occasion to take coercive action will arise only after decision of petitioner's application for compounding.
5. With the aforesaid observations, the petition is finally disposed off.

Sd/-
(**Manindra Mohan Shrivastava**)
Judge

Praveen