

NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR
Writ Petition (T) No. 85 of 2016

Lava International Limited A Company Incorporated Under The Companies Act, 1956, Having Corporate Office At A-56, Sector 64, Noida (Uttar Pradesh) And Local Office At B-15, Shyam Market, Pandri, Raipur By Auth. Singnatory DGM Indirect Tax Bibhash Deb, Aged 40 Years S/o Late Shri Barun Chandra Deb R/o House No. 648, Sector-3, Vasundhara, Ghaziabad.

---- **Petitioner**

Versus

1. State Of Chhattisgarh Through The Secretary, Commercial Tax Department/Department Of Finance Mantralaya, Mahanadi Bhawan, Naya Raipur, Chhattisgarh.
2. Commissioner, Department Of Commercial Tax, Chhattisgarh, Raipur.

---- **Respondents**

For Petitioner	:	Shri Raja Sharma, Advocate.
For Respondent/State	:	Shri Y.S. Thakur, Deputy Advocate General.

Hon'ble Shri Deepak Gupta, Chief Justice
Hon'ble Shri P. Sam Koshy, J.
Order on Board

Per Deepak Gupta, Chief Justice

30/06/2016

1. The order dated 19.9.2009 in Writ Petition (T) No. 1336 of 2007 (Steel Authority of India Limited v. State of Chhattisgarh) and analogous cases considered the constitutional validity of the Chhattisgarh Sthaniya Kshetra Ke Mal Ke Pravesh Par Kar Adhiniyam, 1976 and the Entry Tax (Amendment) Act, 2001. Since an important question of law was decided therein, it is an order in rem and not in personem.
2. We are therefore not required to examine the matter all over again sitting in a coordinate jurisdiction and the writ petition is disposed as covered by the aforesaid order.
3. The writ petition stands disposed.

Sd/-
 (Deepak Gupta)
CHIEF JUSTICE

Sd/-
 (P. Sam Koshy)
JUDGE