

NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

WPT No. 120 of 2014

- M/s Sudha Agro Oil Chemical Industries Ltd., a company duly incorporated under the Companies Act, 1956 having Its Office At Village Mohtarai Distt. Bilaspur C.G. Through Its Authorized Signatory Shri Kulukuru Ravi Kumar S/o K.S. Narsinga Rao Age about 36, R/o C/o B.L. Tripathi, Bengali Para, Gali No. 3, Beside Sai Ganesh Temple, Oppo Vedic Convent, Sarkanda Bilaspur 495001

---- Petitioner

Versus

1. Commissioner, Commercial Tax, Vanijyik Kar Bhawan, Civil Lines, Raipur C.G.
2. Divisional Deputy Commissioner, Commercial Tax, Bilaspur C.G.

---- Respondents

For Petitioner	Shri Neelabh Dubey, Advocate
For Respondent-State	Shri Shashank Thakur, GA

Hon'ble Shri Justice Prashant Kumar Mishra

Order On Board

23/11/2016

1. Learned counsel for the petitioner would submit that although the petitioner has complied with the condition of deposit of Rs.10 Lacs for admission of the appeal and the hearing of the appellate proceedings are pending before the Chhattisgarh VAT Tribunal, Raipur, however, the object of filing this petition is that there are certain observations made by the Appellate Authority while passing the impugned order, which may adversely impact the petitioner's interest when the appeal is heard on merits. He would

submit that the Tribunal was not correct in making observation on the merits of the matter when the appeal itself is yet to be heard.

2. Learned State counsel would submit that the observation made in the interim order is only for the purpose of deciding the question of pre-deposit for hearing the appeal and the appeal would be decided on its own merits.
3. In view of the above, the writ petition is disposed of with an observation that while deciding the petitioner's appeal finally, the Appellate Authority shall not be influenced by the observation made in the impugned order and shall decide the appeal independent of it, on its own merits, in accordance with law.
4. With the above observation, the writ petition is disposed of, however, the Appellate Authority is directed to decide the appeal, at the earliest, preferably within a period of 6 months.

Sd/-

JUDGE

PRASHANT KUMAR MISHRA

Nirala