NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

WPT No. 121 of 2016

1. Arnab Enterprises Proprietorship Firm, Through The Proprietor Namit Jain, S/o Champa Lal Jain, Aged About 31 Years, Lal Ganga Midas, Raipur, Dist. Raipur (Chhattisgarh)

2. Anant Agencies, Proprietorship Firm, Through The Proprietor Namit Jain, S/o Champa Lal Jain, Aged About 31 Years, Shop No. C- 27, Shyam Market, Saheed Hemu Kalyani Ward, Raipur, Dist. Raipur (Chhattisgarh)

3. 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, Dist. Raipur (Chhattisgarh)

4. Aashi Agencies, Proprietorship Firm, Through The Proprietor Amit Jain, S/o C. L. Jain, Aged About 32 Years, Shop No. C- 26/ C- 27 First Floor, Shyam Market, Pandri, Raipur, Dist. Raipur (Chhattisgarh)

---- Petitioners

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)

5. Commercial Tax Officer (C T O), Raipur, Circle- VIII, Division- II Raipur (Chhattisgarh)

6. Station House Officer, Police Station Ganj Thana, Phaphadih, Raipur (Chhattisgarh)

---- Respondents

For Petitioners	:	Shri B.D. Guru, Advocate
For State	:	Shri R.K. Gupta, Dy. A.G.

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

Order On Board

05/09/2016

Heard.

1. The petitioners have challenged the legality and validity of the memo dated 21.7.2016 by which respondent No.5 /Commercial Tax Officer, Circle-VIII, Division-II, Raipur has written to the police to take penal action against the petitioners.

2. Learned counsel for the petitioners submits that the petitioners had filed separate petitions in which observation was made to the effect 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. This petition has been filed by petitioners with the grievance that despite the order of this Court, respondent -Commercial Tax Officer has written to the police officer to take penal action.

3. Learned counsel for both the parties submit that there was a proximity between the date on which order was passed by this Court and also the date on which memo was written by the Commercial Tax Officer and, therefore, on the date the Commercial Tax Officer had issued memo to the police officer, the order passed by the Court was not brought to his notice. Learned counsel for the petitioners submits that now the order passed by this Court has been brought to the notice of the Commercial Tax Officer.

4. In view of this situation, no useful purpose will be served in keeping the matter pending. It appears when the memo was issued to the police officer, the order of this Court was not brought to the notice of the Commercial Tax Officer. Now the Commercial Tax Officer shall consider the same and it may be informed to the police authority with reference to the order passed by this Court so that all the authorities may act in accordance with law. The observation made by this Court earlier that the occasion for taking coercive action will arise only after decision on petitioner's application for compounding, shall be given due weightage by the respondent No.5/Commercial Tax Officer as well as by the

police authority.

5. With the observation and direction as above, the petition is finally disposed off.

Sd/-
(Manindra Mohan Shrivastava)
Judge

Praveen