

HIGH COURT OF CHHATTISGARH AT BILASPUR**WRIT PETITION (T) NO. 322 OF 2017**

Akhilesh Agrawal, aged about 39 years, S/o Shri Ram Narayan Agrawal,
Proprietor M/s Goel Jute Udyog, 268, Samta Colony, Raipur (C.G.)

... Petitioner**versus**

1. The State of Chhattisgarh, through the Secretary, Department of Commercial Tax, New Mantralaya, Mahanadi Bhawan, Raipur (C.G.)
2. The Commissioner, Department of Commercial Tax, Raipur (C.G.)
3. Commercial Tax Officer, Department of Commercial Tax, Tahsil Court, Raipur (C.G.)

... Respondents

For Petitioner	:	Mr. Malay Kumar Bhaduri, Advocate.
For Respondent-State	:	Mr. Gary Mukhopadhyay, Dy. Govt. Advocate.

Hon'ble Shri Justice P. Sam Koshy**Order on Board****01/11/2017**

1. The present writ petition under Article 226 of the Constitution of India has been filed assailing the order dated 29.12.2016 passed by the assessing authority under the provisions of the Chhattisgarh Value Added Tax Act.
2. This Court is not inclined to entertain the writ petition on two grounds. Firstly, the order under challenge is dated 29.12.2016 and the present writ petition has been filed after more than 10 months from the passing of the impugned order. The second ground which also forces this Court not to entertain the writ petition is the ground of there being an availability of alternative statutory remedy under the provisions of the Chhattisgarh Value Added Tax Act.
3. For both these reasons, the writ petition is not maintainable and the same deserves to be and is accordingly rejected.

Sd/-
(P. Sam Koshy)
Judge