NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No. 333 of 2017

M/s Sarda Energy & Minerals Ltd. A Company Duly Registered Under The Companies Act, 1956/2013, Having Its Works At Industrial Growth Center, Phase - 1, Siltara, Raipur Chhattisgarh And Registered Office At 73/ A, Central Avenue, Nagpur (Maharashtra) 440 018, Through Its Authorized Signatory And Deputy Manager (Legal), Mr. Gopal Ranjan Panigrahi, S/o Shri C. P. Panigrahi Aged About 44 Years, R/o House No. 4 Neelanchal Vihar, Post Office Shankar Nagar, Raipur Chhattisgarh.

---- Petitioner

Versus

1. State Of Chhattisgarh Through Secretary, Department Of Commerce And Industries, Mahanadi Bhavan, Naya Raipur, District Raipur Chhattisgarh.
2. Secretary, Department Of Commercial Taxes, Mahanadi Bhavan, Naya Raipur, District Raipur Chhattisgarh.
3. Commissioner, Commercial Tax, Vanijya Kar Bhavan, Civil Lines, Raipur Chhattisgarh.
4. Divisional Deputy Commissioner, Commercial Taxes, Division - 1, Raipur Chhattisgarh.
5. Chief General Manager, District Trade And Industry Center, Raipur Chhattisgarh.
6. State Level Committee Through Commissioner, Industries As Member Secretary (Committee Under Notification No. 41 Dated 1.09.2005), Udyog Bhavan, Telibandha, Raipur Chhattisgarh.

–--Respondents

For Petitioner	:	Mr. Neelabh Dubey, Advocate
For State	:	Mr. Gary Mukhopadhyay, Advocate

Hon'ble Shri Justice P. Sam Koshy

Order on Board

22/11/2017

1. The writ petition is presently filed assailing the action on the part of the State authorities in initiating assessment proceedings in respect of the Entry Tax for the assessment years 2009-10 and 2010-11.

2. The contention of the counsel for the petitioner is that they are entitled for exemption from the Entry Tax by virtue of the Industrial Policy as existed for the period 2004-09. He further submits that the

petitioner has moved two applications, one to the General Manager, District Trade & Industry Center for providing a certificate in respect of the commencement of the commercial production and second to the same authority in respect of granting exemption from the levy of Entry Tax under the Industrial Policy 2004-09. Both these applications were made on 15.01.2010 and 16.01.2010 and repeated reminders have also been made, but till date no decision in this regard has been taken by the authorities concerned and at the same time the authorities are pressurizing the petitioner for compliance of the Tax demand.

3. Be that as it may, considering the factual matrix of the case, once when the application for grant of a certificate for commencement of commercial production and also order for grant of exemption from levy of Entry Tax is pending consideration before the authorities, this Court does not find any reason why the authorities should not take a decision either way on the applications, so made.

4. Accordingly, this Court is of the opinion that no purpose would be served in keeping the petition pending by issuing notice to the respondents, rather ends of justice would serve if the writ petition is disposed of with a direction to the respondent No.5 for taking a decision on the two applications dated 15.01.2010 and 16.01.2010 (Annex. P/3 and P/4) respectively.

5. Let a decision be taken within a period of 3 months from today. Meanwhile, it is expected that the authorities shall not take any coercive steps against the petitioner till the two applications are decided. It is made clear that this Court has not expressed any

opinion on the merits of the case. The authorities would be free to decide the applications purely in accordance with the rules and law prevailing and governing the field.

6. The writ petition is disposed of with the aforesaid directions.

Sd/-
(P. Sam Koshy)
Judge

Ved