NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

Writ Petition (T) No.7 of 2012

1. M/s Sunil Re-rollers @ Steel Pvt. Ltd., having its works at 560, Urla Industrial Complex, Raipur having its registered office at H. No.11, Jal Vihar Colony, Raipur through its Director, Anil Nachrani, S/o Late Mohan Lal Nachrani, aged about 40 years, R/o 4, Panchsheel Nagar, Civil Lines, Raipur (CG)
2. Shri Anil Nachrani, S/o Late Mohan Lal Nachrani, aged about 40 years, R/o. 4, Panchsheetl Nagar, Civil Lines, Raipur, Director M/s Sunil Re-rollers and Steel Pvt. Ltd., having its works at 560, Urla Industrial Complex, Raipur having its registered office at H. No.11, Jai Vihar Colony, Raipur (CG)

---- Petitioners

Versus

1. State of Chhattisgarh through Secretary Department of Commercial Tax, D.K.S. Mantralaya Bhavan, Raipur (CG)
2. Stae of Chhattisgarh, through Secretary, Department of Industries and Commerce, D.K.S. Mantralaya Bhawan, Raipur (CG)
3. State Level Committee Directorate of Industries, Raipur (CG)
4. Commissioner of Commercial Taxes, Civil Lines, Raipur (CG)
5. State Appellate Forum (for exemption) through Secretary, Department of Commerce and Industries, Directorate of Industries, Raipur (CG)

---Respondents

For petitioners	:	Mr.Neelabh Dubey, Advocate
For State	:	Mr.U.N.S. Deo, G.A.

Hon'ble Shri Justice Sanjay K. Agrawal

Order on Board

19/04/2017

Heard.

1. Learned counsel for the petitioners would submit that the petitioners' exemption certificate was cancelled by the order dated 19.12.1996 with retrospective effect.

2. The respondents have filed their return on 7.9.2012 in which in paragraph 37 it has been stated as under:-

> "The contents of para 9 of the petition stands replied in view of the submissions made hereinabove. The answering respondents reiterate that the Exemption Certificate was not cancelled retrospectively as stated by the petitioners. In fact, the unit had seized to function, hence, the Exemption Certificate was cancelled w.e.f. the date of its non-functioning. The answering respondents further submit that this petition is not maintainable on any of the grounds urged."

3. In paragraph 37 the respondents have clearly stated that exemption certificate was not cancelled with retrospective effect as stated by the petitioners. In fact, unit has seized to function, hence, exemption certificate was cancelled w.e.f. the date of its non-functioning.

4. In view of clear statement of the respondents, the present writ petition is disposed off in terms of paragraph 37 of the return of the respondents. However, the petitioners at liberty to approach in case cause of action still survives. No order as to cost(s).

Sd/-

(Sanjay K. Agrawal)
JUDGE

B/-