

NAFR**HIGH COURT OF CHHATTISGARH, BILASPUR****WPT No. 12 of 2017**

1. M/s Anaal Automobiles Plot No. 1,2 Block 18/ A, Dakshin Gangotri, Supela Bhilai, Distt. Durg (Chhattisgarh) Through Its Chief Operating Head Tarun Chawla, S/o Shri H. K. Chawla, Aged About 57 Years, C/o Anaal Automobiles, Plot No. 1, Block 18/ A, Dakshin Gangotri, Supela Bhilai, Distt. Durg (Chhattisgarh)
2. Tarun Chawla, S/o. Shri H. K. Chawla, Aged About 57 Years C/o Anaal Automobiles, Plot No. 1, Block 18/ A, Dakshin Gangotri, Supela Bhilai, Distt. Durg (Chhattisgarh)

---- Petitioners**Versus**

1. State of Chhattisgarh Through Secretary, Department Of Commercial Taxes, Mahanadi Bhavan, Naya Raipur, Raipur (Chhattisgarh)
2. Assistant Commissioner Of Commercial Tax, Durg, Commercial Tax Office, Jail Road, Station Road, Titurdiha, Durg, Chhattisgarh.
3. Deputy Commissioner (Appellate) Of Commercial Tax, Durg, Commercial Tax Office, Jail Road, Station Road, Titurdiha, Durg, Chhattisgarh.

---- Respondents**And****WPT No. 14 Of 2017**

1. M/s Anaal Automobiles Plot No. 1,2 Block 18/ A, Dakshin Gangotri, Supela Bhilai, Distt. Durg (Chhattisgarh) Through Its Chief Operating Head Tarun Chawla, S/o Shri H. K. Chawla, Aged About 57 Years, C/o Anaal Automobiles, Plot No. 1, Block 18/ A, Dakshin Gangotri, Supela Bhilai, Distt. Durg (Chhattisgarh)
2. Tarun Chawla, S/o. Shri H. K. Chawla, Aged About 57 Years C/o Anaal Automobiles, Plot No. 1, Block 18/ A, Dakshin Gangotri, Supela Bhilai, Distt. Durg (Chhattisgarh)

---- Petitioners**Vs**

1. State of Chhattisgarh Through Secretary, Department Of Commercial Taxes, Mahanadi Bhavan, Naya Raipur, Raipur (Chhattisgarh)
2. Assistant Commissioner Of Commercial Tax, Durg, Commercial Tax Office, Jail Road, Station Road, Titurdiha, Durg, Chhattisgarh.

3. Deputy Commissioner (Appellate) Of Commercial Tax, Durg, Commercial Tax Office, Jail Road, Station Road, Titurdiha, Durg, Chhattisgarh.

---- Respondents

For Petitioners	:	Ms. Smiti Sharma, Advocate
For Respondents-State	:	Shri UNS Deo, GA for the State

Hon'ble Shri Justice Prashant Kumar Mishra

Order On Board

01/02/2017

1. In both the matters the petitioners have prayed for a direction to the respondents not to take any coercive steps against the petitioners for recovery of the demand amount concerning penalty pursuant to the order dated 30.06.2016. The prayer has been made on the ground that against original assessment order petitioners' appeal is pending consideration before the Deputy Commissioner (Appeals), Commercial Tax, Durg, therefore, till the matter attains finality, the respondents should not proceed to recover the amount of penalty.
2. Learned counsel for the petitioners would place reliance on the order passed by the Division Bench of the M.P. High Court in **M/s. Ram Kumar and Suresh Kumar Vs. The State of M.P. (WP No.8772/2014, decided on 20.06.2014)** and this Court in **M/s. S.K. Sarawagi & Co. Pvt. Ltd. Vs. State of Chhattisgarh (WPT No.138/2016, decided on 10.11.2016)** and in **M/s. Lal Medicine Centre and another Vs. State of Chhattisgarh and others (WPT No.176/2016, decided on 21.12.2016).**
3. Learned State counsel would not dispute that petitioners' appeal is pending consideration before the Deputy Commissioner (Appeals), Commercial Tax, Durg.

4. In view of the above and since the legal position is settled by the above referred decisions, the present writ petitions are disposed of with direction that the respondents shall not take any coercive steps to recover penalty imposed on the petitioners till the assessment order attains finality.

Sd/-

Judge
Prashant Kumar Mishra

Ashu