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HIGH COURT OF CHHATTISGARH, BILASPUR**WPS No. 606 of 2017**

Khilawan Dewangan son of Late Ram Dewangan, aged about 53 years, resident of Quarter No.283, Ayodhya Nagar, Mahasamund, District-Mahasamund (CG)

---- Petitioner**Versus**

- 1.** State of Chhattisgarh, Through the Secretary, Commercial Tax Department, Mantralaya, Mahanadi Bhawan, New Raipur, District-Raipur (CG)
- 2.** The Commissioner, Commercial Tax Department, Commercial Tax Building, Civil Line, Raipur (CG)
- 3.** The Divisional Deputy Commissioner (Commercial Tax) Division No.1, Office of Commissioner, Commercial Tax Department, Commercial Tax Building, Civil Line, Raipur (CG)

---- Respondents

For Petitioner	:	Mr. Gautam Khetrapal, Advocate
For State	:	Mr.Dhiraj Wankhede, G.A.

Hon'ble Shri Justice Sanjay K. Agrawal**Order on Board****06/02/2017**

1. Learned Government Advocate appearing for the respondents/State would submit that order is appealable before the State Government.
2. Learned counsel for the petitioner would submit that the impugned order passed by respondent No.3 is without jurisdiction.
3. Since the order is appealable and efficacious alternative

remedy is available to the petitioner, the present writ petition is disposed of with a direction to avail the remedy of appeal. If the petitioner prefers an appeal within a period of seven days, the respondents shall consider and decide the same within a period of 45 days from the date of receipt of the appeal after hearing both the parties. The respondents may also consider the application for grant of stay. No order as to cost(s).

Sd/-

(Sanjay K.Agrawal)
Judge

B/-