

NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

Writ Petition No.4331 of 2005

M/s Continental Distilleries Pvt. Ltd. Plot No.23 & 30, Siltara Industrial Area Phase 2, Raipur 493111 (CG).

---- Petitioner

Versus

1. State of Chhattisgarh through its Secretary, Department of Commerce & Industries, Mantralaya, DKS Bhawan, Raipur.
2. General Manager, District Trade & Industries Centre, Raipur (CG).
3. Commercial Tax Officer, Raipur Circle 5 Raipur (CG).

---- Respondents

For Petitioner : Mr. Ashish Shrivastava, Advocate
For State : Mr. Prasun Bhaduri, Govt. Advocate

Hon'ble Shri Justice Sanjay K. Agrawal
Order On Board

31/10/2017

(1) Learned counsel appearing for the petitioner would submit that the petitioner's application for exemption from payment of Entry Tax is pending consideration since 04.04.2005, whereas the petitioner is entitled for such an exemption. In support of the case, he relied upon a decision of this Court dated 23.03.2011 passed in Writ Petition (T) No.6057/2008 (**M/s V.M. Extrusions Pvt Ltd and another Vs. State of Chhattisgarh and Others**) and also relied upon a decision of Supreme Court in the matter of **Manuelsons Hotels Private Limited Vs. State of Kerala and Others** reported in (2016) 6 SCC 766.

(2) Learned counsel appearing for the State would submit that the petitioner's application will be considered and decided by the respondent authorities, expeditiously.

(3) Prayer appears to be fair and reasonable.

(4) Be that as it may, respondent No.1 is directed to consider and decide the petitioner's application for exemption from payment of Entry Tax, expeditiously preferably within a period of three months from the date of receipt of certified copy of this order.

(5) In the meanwhile, interim relief granted by this Court on 14.09.2005 with regard to cancellation of registration certificate of the petitioner on account of non-payment of entry tax, shall remain in operation for the said period.

(6) With the aforesaid observation, the writ petition stands finally disposed of. No order as to costs.

SD/-

(Sanjay K. Agrawal)
Judge

L/-