

NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR**WPT. No. 5760 of 2008**

Indo Lahari Bio-Power Limited, A Company being registered under the Indian Companies Act, 1956 having its Registered Office and works at Kharora Road, Village Jarodha, Post Tarra, District Raipur (C.G.) Through its General Manager and Authorized Signatory Shri H.L. Vyas, S/o Late Gopal Lal Vyas, Aged about 44 years.

---- Petitioner

Versus

1. The State of Chhattisgarh, Through its Secretary, Department of Energy, D.K.S. Bhawan, Mantralaya, Raipur (C.G.)
2. Chief Electrical Inspector, Government of Chhattisgarh, Raipur – 36/437, 1st Floor, Bairon Bazar, Raipur, Raipur (C.G.)
3. Chhattisgarh State Electricity Board, Gudiyari, Raipur Through its Senior Accounts Officer, Regional Accounts Office, Raipur (C.G.)

---- Respondents

For Petitioner	:	Mr. Ashish Shrivastava, Advocate.
For Respondents/State	:	Mr. Anand Dadariya, Dy. G.A.

Hon'ble Shri Justice Sanjay K. Agrawal**Order On Board****12/04/18**

1. Learned counsel for the petitioner would submit that the impugned demand dated 05-03-2008 has been issued directing the recovery of Energy Development Cess for the period from November, 1999 to August, 2004, total amounting to Rs.18,32,739/- against which the petitioner made certain objections that the impugned recovery is barred by limitation and that cannot be recovered and they are not liable to pay the amount. The said objection has not been considered and decided by the competent authority and representations/ objections are pending consideration.

2. Learned State counsel submits that the objections are considered and the reply has been given to the petitioner on 23-05-2008.

3. I have heard learned counsel for the parties and perused the record with utmost circumspection.

4. The amount of Energy Development Cess for the period from November, 1999 to August, 2004 has been raised on 10-01-2005 and repeated on 05-03-2008 and the question of limitation has also been raised that the said amount has been recovered after lapse of 5 years. Likewise, other objections have also been raised by the petitioner in the representation. Therefore, it would be expedient to direct respondent No.1 to consider and dispose of the representation/objection in accordance with law. Accordingly, respondent No.1 is directed to consider and dispose of the petitioner's objections with regard to impugned recovery by passing a reasoned and speaking order within 3 months from the date of receipt of a copy of this order. The petitioner is at liberty to file additional representation, if any, supported by the documents.

5. With the aforesaid observation, the writ petition stands finally disposed of.

Sd/-
(Sanjay K. Agrawal)
Judge