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HIGH COURT OF CHHATTISGARH, BILASPUR

WP227 No. 3615 of 2011

- State Of Chhattisgarh, Through the Secretary, Government of Chhattisgarh, Department of Commercial Tax (Registration) DKS Bhawam. Mantralaya, Raipur, Chhattisgarh

  Represented through Shri LS Kindo, District Registrar-Cum-Collector of Stamps, Raigarh, District Raigarh, Chhattisgarh and OIC of the case.

---- Petitioner

Versus

1. Natwar Lal Gupta , aged about (not known to the petitioner) S/o Late Shri Bhagirathi Gupta, R/o Sadar Bazar, Raigarh, Tahsil and District Raigarh, Chhattisgarh

2. Krishna Kumar Gupta, aged about (not known to the petitioner) S/o Late Shri Bhagirathi Gupta, R/o Sadar Bazar. Raigarh, Tahsil and District Raigarh, Chhattisgarh

---- Respondent

WP227 No. 136 of 2012

- State Of Chhattisgarh, Through the Secretary, Government of Chhattisgarh, Department of Commercial Tax (Registration) DKS Bhawan, Mantralaya, Raipur, Chhattisgarh

  Represented through Shri LS Kindo, District Registrar-Cum-Collector of Stamps, Raigarh, District Raigarh, Chhattisgarh and OIC of the case

---- Petitioner

Versus

1. Sanjay Gupta, age (not known to the petitioner) S/o Shri Krishna Kumar Gupta, R/o Sadar Bazar, Raigarh, Tahsil and District Raigarh, Chhattisgarh

2. Krishna Kumar Gupta , aged about (not known to the petitioner) S/o Late Shri Bhagirathi Gupta, R/o Sadar Bazar, Raigarh, Tahsil and District, Raigarh, Chhattisgarh

---- Respondent

For Petitioners	Mr. PK Bhaduri, Government Advocate
For Respondent	Mr. BN Nande, Advocate

Order On Board By

Hon'ble Mr. Justice Prashant Kumar Mishra

12/9/2018

1. Heard.

2. It is not disputed before this Court that the dispute raised in these writ petitions regarding validity of the exercise of review power has been set at rest by a coordinate Bench of this Court in WP (227) No.3617 of 2011 (State of Chhattisgarh Vs. Anil Kumar Gupta and another), involving similar nature of the transaction. The above-stated writ petition (WP (227) No.3617 of 2011) is therefore binding on this Bench, as after hearing learned counsel for the parties for sometime, I am unable to take any different view of the matter for referring the issue to a larger Bench.

3. Accordingly, the Writ Petitions under Article 227 of the Constitution of India succeed and are allowed. The impugned orders passed by the Board of Revenue are set-aside.

Sd/-

(Prashant Kumar Mishra)

Judge

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