

NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR**Writ Petition (T) No. 3627 of 2010**

M/s Usha Enterprises, through its Proprietor Smt. Usha Mishra, aged about 50 years, W/o Pramod Mishra, R/o Near Mishra Talkies, Jharsuguda, District Jharsuguda (Orissa)

---- Petitioner

Versus

1. The State of Chhattisgarh, through Secretary, Commercial Tax Department, D. K. S. Bhawan, Raipur.
2. Chhattisgarh State Minor Forest Produce (T and D), Cooperative Federation Ltd. A-25, V. I. P. Estate Near V. I. P. Club Khamrdih, Shanker Nagar, Raipur.
3. Managing Director, District Minor Forest Produce Co-operative Union Ltd. / Conservator of Forest, Bilaspur Circle, Bilaspur (C.G.)
4. The Commissioner, Commercial Tax Department, Vanijyik Kar Bhawan, Civil Lines, Raipur (C.G.)

---- Respondents

For Petitioner	:	Mr. Abhijeet Mishra under instruction of Mr. Parag Kotecha, Advocate.
For Respondents	:	Mr. D. R. Minj, Dy. G. A.

Hon'ble Shri Justice Sanjay K. Agrawal**Order On Board****06/04/18**

1. The question arising from the facts as to whether the purchase of tendu leaves by the petitioner, who is registered as exporter, comes within the purview of the inter-state sale or intra-state sale.
2. The aforesaid question already came up for consideration before this Court in **M/s Shyam Biri Works Ltd. v. The State of Chhattisgarh & Others**¹ and other connected matters and the same has been decided holding that the sale is "intra-state sale."

1 (2010) SCC OnLine Chh 144

3. In view of the decision of this Court in *M/s Shyam Biri Works Ltd.* (supra), this petition is dismissed.

Sd/-
(Sanjay K. Agrawal)
Judge