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HIGH COURT OF CHHATTISGARH, BILASPUR

Writ Petition (T) No.117 of 2013

M/s. Shree Raipur Cement Limited (A unit of Shree Cement Limited), a company duly incorporated under the provisions of the Companies Act, 1956, having its office at 31/248, Civil Lines, Raipur (C.G.) through its authorized signatory and General Manager (Commercial) of the petitioner company, Shri Rajesh Sharma, S/o Shri B.L. Sharma, aged about 48 years, R/o Civil Lines, Raipur, Police Station Civil Lines.

---- Petitioner

Versus

1. Commissioner, Commercial Tax, Vanijyik Kar Bhavan, Civil Lines, Raipur, P.S. Civil Lines, Raipur, District Raipur (C.G.)

2. Divisional Deputy Commissioner of Commercial Tax, Vanijyik Kar Bhavan, Civil Lines, P.S. Civil Lines, Raipur, District Raipur (C.G.)

3. State of Chhattisgarh, through the Secretary, Department of Commercial Taxes, Mahanadi Bhawan, New Raipur, P.S. Civil Lines, Raipur, District Raipur (C.G.)

---- Respondents

For Petitioner: Mr. Neelabh Dubey, Advocate.
For Respondents / State: Mr. Prasun Kumar Bhaduri, Govt. Advocate.

Hon'ble Shri Justice Sanjay K. Agrawal

Order On Board

18/06/2018

1. Learned counsel for the petitioner would submit that the Commercial Tax Officer has demanded 10% of the property tax on the purchased vehicle under Seciton 3-A of the Entry Tax Act which is not leviable.
2. Learned State counsel would submit that the petitioner has not raised any objection by protesting that the tax is not leviable.
3. Be that as it may, the petitioner is at liberty to take objection / make an application before the Commercial Tax Officer that the entry tax at the rate of 10% on the purchased vehicle is not leviable, within two weeks from today and the same shall be decided within next one month after hearing the petitioner.
4. With the aforesaid observation, the writ petition stands finally disposed of. No order as to cost(s).

Sd/-
(Sanjay K. Agrawal)
Judge

Soma