

**HIGH COURT OF CHHATTISGARH, BILASPUR**  
**WPT No.2053 of 2007**

1. Shivali Udyog (I) Limited a company incorporated under the provisions of the Companies Act 1956 having its registered office at Plot No. 3 & 4, Sector "D", Urla Industrial Area, Raipur-493221
2. Shri Ashok Agrawal, S/o Shri Niranjnlal Agrawal, Vandana Bhavan, M.G. Road, Raipur (CG)

---- Petitioners

Versus

1. State of Chhattisgarh through
  - (a) Secretary Department of Commercial Taxes, D.K.S. Mantralaya Bhavan, Raipur (CG)
  - b) Commissioner of Commercial Tax, Vanijyik Kar Bhavan, Civil Lines, Raipur (CG)
2. Steel Authority of India Ltd. Branch Sales Office, Equipment Chowk, Bhilai-490001
3. General Manager Finance Bhilai Steel Plant, Ispat Bhawan, Bhilai

---- Respondents

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|---------------------|---|--------------------------------------|
| For Petitioner      | : | Mr.Neelabh Dubey, Advocate           |
| For Respondent No.1 | : | Mr.Anand Dadariya, Dy.Govt. Advocate |
| For Respondent No.3 | : | Mr.Ashish Shrivastava, Advocate      |

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**Hon'ble Shri Justice Sanjay K. Agrawal**

**Order on Board**

15/03/2018

1. Learned counsel for the petitioners would submit that an amount of ₹ 2, 14, 46, 419/- has been collected from the petitioners without authority of law and that may be directed to be refunded to them.
2. Learned State Counsel and learned counsel for Bhilai Steel Plant would submit that remedy lies under Section 37(2) read with Section 39 of the Chhattisgarh Value Added Tax Act, 2005 before the Commissioner Commercial Tax.
3. Be that as it may, the petitioners are at liberty to make an

application under Section 37<sup>2</sup> (2) of the Act of 2005 before the Commissioner Commercial Tax. If such an application is filed, the Commissioner shall consider and decide the same within a period of three months from the date of its receipt. The Commissioner is at liberty to hear the State and Bhilai Steel Plant and thereafter to pass a reasoned and speaking order within the stipulated period.

4. With the aforesaid observation, the writ petition finally stands disposed off. No cost(s).

Sd/-

(Sanjay K. Agrawal)

Judge

B/-