

NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR**Writ Petition (T) No. 5046 of 2010**

M/s Modh. Tahir and Sons through its Proprietor Mohd. Tahir, aged about 60 years, S/o Late Abdul Sattar, R/o Rasulpur, Ambikapur, District Sarguja.

---- **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. Commissioner, Commercial Tax, Vanijyik Kar Bhawan, Civil Lines, Raipur.

---- **Respondents**

For Petitioner	:	Mr. Parag Kotecha, Advocate.
For Respondents	:	Mr. Anand Dadariya, Dy. G. A.

Hon'ble Shri Justice Sanjay K. Agrawal**Order On Board****05/04/18**

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."
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