

HIGH COURT OF CHHATTISGARH, BILASPUR
WPT No.3827 of 2007

1. R.K. Structures Private Limited a company incorporated under the provisions of the Companies Act 1956 having its registered office at Subhash Road Raipur 492001 (C.G.) and works at Sondongri, Raipur 492099 (CG) through its Director Manoj Saraogi
2. Manoj Saraogi S/o Satyanarayan Saraogi aged about 46 years, Director R.K. Structures Private Limited Saraogi House, Shankar Nagar Road, Civil Lines, 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)
 - (c) Assistant Commissioner Commercial Tax Raipur (CG)
2. Branch Sales Office of Steel Authority of India Ltd. Through Branch Manager, Equipment Chowk, Bhilai – 490001 (CG)
3. Bhilai Steel Plant an undertaking of Steel Authority of India Ltd. Through General Manager Finance Ispat Bhavan Bhilai (CG)

---- Respondents

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

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 ₹1,16,42,151/- and ₹ 51,03,407/- 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 (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/-