

HIGH COURT OF CHHATTISGARH, BILASPUR**Writ Petition (T) No. 286 of 2017**

Anant Agencies, Proprietorship Firm, through the Proprietor Namit Jain, S/o Champa Lal Jain, S/o Champa Lal Jain, aged about 31 years, Shop No.C-27 Shyam Market, Saheed Hemu Kalyani Ward, Raipur, Distt. Raipur (C.G.)

---- Petitioner

Versus

1. State of Chhattisgarh, Through the Secretary, Department of Commercial Tax, Mahanadi Mantralaya, Naya Raipur, Post Office & Police Station Naya Raipur, District Raipur (C.G.)
2. Commissioner, Department of Commercial Tax, Civil Lines, Raipur (C.G.)
3. Assistant Commissioner, Department of Commercial Tax, Civil Lines, Raipur (C.G.)
4. Commercial Tax Officer, Raipur, Circle-8, Raipur, District Raipur (C.G.)

---- Respondents

Writ Petition (T) No. 290 of 2017

Aashi Agencies, Proprietorship Firm, through the Proprietor Amit Jain, S/o C.L. Jain, aged about 33 years, Shop No.C-26/C-27 First Floor, Shyam Market, Pandri, Raipur, Distt. Raipur (C.G.)

---- Petitioner

Versus

1. State of Chhattisgarh, Through the Secretary, Department of Commercial Tax, Mahanadi Mantralaya, Naya Raipur, Post Office & Police Station Naya Raipur, District Raipur (C.G.)
2. Commissioner, Department of Commercial Tax, Civil Lines, Raipur (C.G.)
3. Assistant Commissioner, Department of Commercial Tax, Civil Lines, Raipur (C.G.)
4. Commercial Tax Officer, Raipur, Circle-8, Raipur, District Raipur (C.G.)

---- Respondents

Writ Petition (T) No. 285 of 2017

Arnab Enterprises, Proprietorship Firm, through the Proprietor Namit Jain, S/o Champa Lal Jain, aged about 31 years, Lal Ganga Midas, Raipur, Distt. Raipur (C.G.)

---- Petitioner

Versus

1. State of Chhattisgarh, Through the Secretary, Department of Commercial Tax, Mahanadi Mantralaya, Naya Raipur, Post Office & Police Station Naya Raipur, District Raipur (C.G.)
2. Commissioner, Department of Commercial Tax, Civil Lines, Raipur (C.G.)
3. Assistant Commissioner, Department of Commercial Tax, Civil Lines, Raipur (C.G.)
4. Commercial Tax Officer, Raipur, Circle-8, Raipur, District Raipur (C.G.)

---- Respondents

For Petitioners :	Mr. B.D. Guru, Advocate.
For Respondents/State:	Mr. Gary Mukhopadhyaya, Dy. Govt. Advocate.

Hon'ble Shri Justice Sanjay K. Agrawal

Order On Board

17/04/2018

- (1) Since common question of law and fact is involved in all the writ petitions, therefore, they are being heard analogously and decided by this Common Order.
- (2) Learned counsel for the respondents would submit that impugned order is appealable and revisable before appellate authority/revisional authority and, therefore, petitioner be relegated to prefer appeal/revision before the competent authority.
- (3) Be that as it may, petitioner is at liberty to file appeal/revision before the competent authority and, in turn, the authority concerned shall consider and decide

the same expeditiously preferably within a period of three weeks from the date of receipt of filing of appeal/revision.

(4) With the aforesaid observations, the writ petition stands finally disposed of.

Sd/-

(Sanjay K. Agrawal)
Judge

D/-

