

HIGH COURT OF CHHATTISGARH, BILASPUR

WA No. 366 of 2018

Directorate General Of Goods And Service Tax Intelligence, Raipur Zonal Unit,
Through Its Assistant Director Having Its Office At Room No. 311-314 , G S T
Bhawan, A/ B Block, III Floor, Dhamtari Road Tikrapara Raipur - 492001

---- Petitioner

Versus

1. National Mineral Development Corporation Limited, A Government Of India Enterprise, Having Its Registered Office At 10-3-311/a, Castle Hills, Khanij Bhawan, Masab Tank, Hyderabad 500028 (With Mining Areas In District Dantewara , Chhattisgarh (Petitioner In The Writ Petition), District : Dantewada, Chhattisgarh
2. Union Of India Through Its Secretary (Finance) Government Of India New Delhi. (Petitioner No. 1 In The Writ Petition), District : New Delhi, Delhi
3. Commissioner , G S T Zonal Unit, G S T Bhawan , Tikrapara , Dhamtari Road , Raipur Chhattisgarh (Petitioner No. 2 In The Writ Petition), District : Raipur, Chhattisgarh
4. Director Of G S T Intelligence, Bhopal Zonal Unit, Iv Floor, Chinnar Incube Business Centre, Hoshangabad Road Bhopal (Petitioner No. 4 In The Writ Petition), District : Bhopal, Madhya Pradesh
5. State Of Chhattisgarh Through Its Secretary, Department Of Industries Mahanadi Bhawan , Mantralaya Raipur Chhattisgarh (Petitioner No. 5 In The Writ Petition), District : Raipur, Chhattisgarh

---- Respondent

For Appellant	:	Mr. Maneesh Sharma, Advocate
For Respondent No.1	:	Mr. Vaibhav Shukla, Advocate
For Respondents No.2 to 4/ Union of India	:	Mr. B. Gopa Kumar, Assistant Solicitor General

DB : Hon'ble Shri Justice Manindra Mohan Shrivastava

Hon'ble Smt. Justice Rajani Dubey

Order On Board

29/06/2018

Heard

We find that the appeal has been filed against the order which is purely of interim nature without deciding any issue raised in the writ petition.

Though during the course of argument, learned counsel for the appellant raises a dispute of maintainability of the writ petition, we do not find that the issue was raised or decided in the writ petition before the learned Single Judge. It will be open for the appellant to raise an issue of maintainability before the learned Single Judge in the writ petition.

Subject to the said observation, we are not inclined to interfere with the order and therefore, the appeal is dismissed.

Sd/-

(Manindra Mohan Shrivastava)
Judge

Sd/-

(Rajani Dubey)
Judge