

HIGH COURT OF CHHATTISGARH, BILASPUR

WA No. 458 of 2018

Steel Authority Of India Ltd. Bhilai Steel Plant, Bhilai, Through Its D.G.M. (Finance) B.N. Agrawal S/o Late A.K. Agrawal, Aged About 57 Years, Ispat Bhavan, Bhilai Chhattisgarh., Chhattisgarh

---- Appellant

Versus

1. State Of Chhattisgarh Through Its Principal Secretary, Finance And Planning Department (Commercial Tax Department) Mantralaya, Mahanadi Bhawan, Naya Raipur Chhattisgarh., District : Raipur, Chhattisgarh
2. The Commissioner, Commercial Tax Department, Government Of Chhattisgarh, Vanijya Kar Bhawan, South Civil Lines, Raipur, Chhattisgarh., District : Raipur, Chhattisgarh
3. The Deputy Commissioner Of Commercial Taxes, Durg Division, Malviya Nagar Chowk, Durg Chhattisgarh., District : Durg, Chhattisgarh

---- Respondents

For Appellant	:	Shri Mool Chand Jain, Advocate
For State	:	Shri Ramakant Mishra, Dy.A.G.

Division Bench : Hon'ble Mr. Justice Manindra Mohan Shrivastava
Hon'ble Mrs. Justice Rajani Dubey

Order On Board

01/08/2018

1. At the outset, learned counsel for the appellant submits that the main issue raised in the writ petition was with regard to legality of the levy of interest on the additional tax liability. He would submit that even if the additional tax liability is upheld on the ground of non-deposit of 'C-Form', the interest would not be leviable in view of the decision of the Supreme Court in the case of **J.K. Synthetics Ltd. Vs. Commercial Tax Officer** (1994) STC-422 (SC) and other matters.
2. From the order passed by learned Single Judge, we find that this issue was not argued before the learned Single Judge. There is nothing in the writ

appeal to say that this point was argued but not considered. However, considering the tax effect, we are inclined to grant the appellant liberty to move review petition before the learned Single Judge.

3. With the above observation, the writ appeal is finally disposed off.

Sd/-
(Manindra Mohan Shrivastava)
Judge

Sd/-
(Rajani Dubey)
Judge