NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

WPT No. 80 of 2018

1. Sunita Natural Forest Products Pvt. Ltd. Having its Office at Old High Court Road, Near Bihari Talkies, Bilaspur (C.G.) through its Director Mr. Sandeep Kedia, aged about 45 years, S/o Mr. J.P. Kedia, R/o 31/146/147/148, Old Court Road, Near Bihari Talkies, Bilaspur (C.G.)

2. Mr. Sandeep Kedia, aged about 45 years, S/o Mr. J.P. Kedia, R/o 31/146/147/148, Old Court Road, Near Bihari Talkies, Bilaspur (C.G.)

---- Petitioners

Versus

1. Chhattisgarh State Minor Forest Produce (T & D) Cooperative Federation Limited A-25, V.I.P. Estate near V.I.P. Club Khamardih, Shankar Nagar, Raipur (C.G.), through its Chairman.

2. State of Chhattisgarh, through Secretary, Department of Commercial Taxes, Mantralaya, Naya Raipur (Chhattisgarh)

---- Respondents

For Petitioners	:	Mr. Siddharth Dubey, Advocate.
For Respondents	:	Mr. B. L. Sahu on behalf of Mr. A. S. Kachhawaha, Advocate.
For State	:	Mr. Anand Dadariya, Dy. G.A.

Hon'ble Shri Justice Sanjay K. Agrawal

Order On Board

02/05/18

1. Learned counsel appearing for the parties would jointly submit that the issue involved in this writ petition is squarely covered by the decision rendered by this Court in WPT No. 126 of 2014, **M/s Wasay's Sons & Others v. Chhattisgarh State Minor Forest Produce (T & D) Cooperative Federation Limited,** decided on 12.03.2018 wherein it has been held in Para- 20 of the judgment as under :-

> “**20.** Given the aforesaid factual matrix of the case, all these petitions deserve to be and are accordingly allowed. It is held that the petitioners are liable to pay tax only at the rate as specified in the notification issued under Section 15 B of the CG VAT Act, 2005 reducing the rate of tax to 5%. In case of any excess payment made by the petitioners, as a consequence, shall have either to be refunded or adjusted with the tax to be paid for the subsequent period. As a consequence, the impugned notices and orders under challenge in each of the petitions get quashed and the authorities are directed to recalculate the VAT payable by each of the petitioners at the rate prescribed as per the notifications under Section 15 B of CG VAT Act, 2005 issued from time to time.”

2. Accordingly, this writ petition is also disposed of in terms of the order passed by this Court in *M/s Wasay's Sons & Others* (supra). No order as to cost(s).

SD/-

(Sanjay K. Agrawal)
Judge

Priyanka