

**HIGH COURT OF CHHATTISGARH, BILASPUR**

**WPT No. 3 of 2017**

- Inox Leisure Limited A Company Incorporated Under The Provisions Of The Companies Act, 1956 Having Its Registered Office At Abs Towers, Old Padra, Vadodara, 390007 Gujarat And Inter Alia A Condominium Of Four Screens Multiplex Cinema At City Mall 36, Village New Purena, G.E. Road, Labhandi, Raipur, Tehsil And District- Raipur Chhattisgarh Through Its Authorized Representative And General Manager- Mr. Rohit Ghosh., Chhattisgarh

**---- Petitioner**

**Versus**

1. State Of Chhattisgarh Through The Secretary, Department Of Excise, Mahanadi Bhawan, Naya Mantralaya, Naya Raipur, District Raipur Chhattisgarh
2. State Of Chhattisgarh, Through The Secretary, Department Of Commercial Tax Excise, Mahanadi Bhawan, Naya Mantralaya, Naya Raipur, District Raipur Chhattisgarh
3. The Commissioner Excise, Department Of Excise, Raipur, District Raipur Chhattisgarh
4. The Assistant Commissioner, Department Of Excise, Raipur, District Raipur Chhattisgarh
5. Collector Excise, Raipur, District Raipur Chhattisgarh

**-----Respondents**

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**For Petitioner:**

Shri Sumit Nema, Senior Advocate with Shri Varun Chopda and Shri Ashish Surana, Advocates

**For Respondents/ State :**

Shri JK Gilda, Advocate General with Shri PK Bhaduri, Government Advocate

**For Intervenor:**

Dr NK Shukla, Senior Advocate with Shri Manoj Paranjape, Advocate  
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**Hon'ble Shri Ajay Kumar Tripathi, Chief Justice &  
Hon'ble Shri Justice Parth Prateem Sahu  
Order on Board**

**Per Ajay Kumar Tripathi, Chief Justice**  
**16.11.2018**

1. In view of a detailed order and reasons which have been rendered by us in WPT-47 of 2016 (M/s PVR Ltd Vs State of Chhattisgarh and

others), this tax case is allowed. The reason rationale provided in that case also applies to the present case.

2. Accordingly, the order and decision dated 30.03.2013 (Annexure P/1) stands quashed. Respondent authorities to take a fresh decision in light of order passed today in WPT- 47 of 2016 within a period of three months from the date of production of a certified copy of this order.

Sd/-

**(Ajay Kumar Tripathi)**  
**Chief Justice**

Sd/-

**(Parth Prateem Sahu)**  
**Judge**