

HIGH COURT OF CHHATTISGARH, BILASPUR

WA No. 150 of 2016

- PVR Limited A Company Incorporated In India Under The Provisions Of The Companies Act, 1956 Having, Its Registered Office At 61 Basant Lok, Vasant Vihar, New Delhi- 110057, Delhi

---- Appellant

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. State Of Chhattisgarh Through The Secretary, Department Of Finance And Planning, Mahanadi Bhawan, Naya Mantralaya, Naya Raipur, District Raipur Chhattisgarh
4. The Commissioner, Department Of Excise, Raipur, District Raipur Chhattisgarh
5. The Additional Commissioner, Department Of Excise, Raipur, District Raipur Chhattisgarh
6. The Assistant Commissioner, Department Of Excise, Raipur , District Raipur Chhattisgarh
7. The Collector Excise Raipur, District Raipur Chhattisgarh
8. The Sub Divisional Officer, Revenue, Raipur, District Raipur Chhattisgarh
9. Avinash Developers Private Limited, Through The Managing Director Anand Singhania, R/o Avinash House, Maruti Business Park, G.E. Road, Raipur, P.S. Azad Chowk, Civil And Revenue District Raipur, Chhattisgarh
10. Anand Singhania S/o Shri Santosh Singhania Aged About 42 Years R/o Madhuban, Geeta Nagar, Behind Barun Honda Showroom, G.E. Road, Raipur, P.S. Azad Chowk, Civil And Revenue District Raipur, Chhattisgarh

-----Respondents

For Appellant:

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

**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 decision rendered in WPT-47 of 2016 (M/s PVR Ltd Vs State of Chhattisgarh and others), the rationale and reasons provided therein allowing the said case, the appeal stands disposed off with an observation that the parameters and the interpretation which have been given in the said decision shall cover the present case.
2. In the given facts and circumstances based on the agreement which has been taken note of by the learned Single Judge, the order dated 22.01.2016 does not need any interference by us.
3. Accordingly, the appeal stands disposed off.

Sd/-

(Ajay Kumar Tripathi)
Chief Justice

Sd/-

(Parth Prateem Sahu)
Judge