

HIGH COURT OF CHHATTISGARH, BILASPUR**WPT No.143 of 2015**

1. Agrawal Fuel Corporation Pvt. Ltd. Indore (MP) through Senior Manager Shri Pradeep Namdev, son of Shri D.P. Namdev, aged about 50 years, resident of Green Park Colony, Jarhabhata, Police Station Civil Lines, Bilaspur (CG)
2. Pradeep Namdev, son of Shri D.P. Namdev, aged about 50 years, Senior Manager, Agrawal Fuel Corporation Pvt. Ltd. Indore (MP) and resident of Green Park Colony, Jarhabhata, Police Station Civil Lines, Bilaspur (CG)

---Petitioners**Versus**

1. State of Chhattisgarh through the Secretary, Commercial Tax Department, Mantralay New Raipur, P.S., Tahsil & District Raipur (CG)
2. State of Madhya Pradesh through the Secretary, Commercial Tax Department, Mantralay, Bhopal (MP)
3. South Eastern Coalfields Limited, through its Managing Director, SECL Headquarters, Seepat Road, Basant Vihar, Police Station Sarkanda, Tahsil and District Bilaspur (CG)
4. The General Manager, Sales & Marketing Department, SECL Headquarters, Seepat Road, Basant Vihar, Police Station Sarkanda, Tahsil and District Bilaspur (CG)

---Respondents

For Petitioners	: Mr.Chakresh Tiwari on behalf of Mr.B.P.Sharma, Advocate
For Respondent No.1	: Mr.Gary Mukhopadhyay, Govt.Advocate
For Respondents No.3&4	: Mr.Shailendra Shukla, Advocate

Hon'ble Shri Justice Sanjay K. Agrawal**Order on Board****04/05/2018**

1. Learned counsel appearing for the parties would submit that the issue involved in the present writ petition is squarely covered by a decision rendered by this Court in Writ Appeal No.535 of 2013 (Agrawal Coal Corporation Pvt. Ltd. v. State of Chhattisgarh & Others)

decided on 10.12.2014 in which it has been held as under:-

“2. Today, Counsel for the Appellant informs, corroborated by the Counsel for the SECL that 'e-C form' has subsequently been submitted by the Appellant which in turn has been forwarded to the State authorities.

3. Let the State authorities examine the claim for refund and act in accordance with law including any refund of the legitimate amount within a minimum period of three months from the date of receipt and production of a copy of this order.”

2. Accordingly, the present writ petition is disposed of in terms of the order passed in **Agrawal Coal Corporation Pvt. Ltd.** (supra).

No cost(s).

Sd/-

(Sanjay K. Agrawal)
JUDGE

B/-