

NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR**WPT No. 138 of 2018**

M/s. Jagdish Construction Private Limited having its office at B-4, Commercial Complex, T.P. Nagar, Korba (CG) through its authorized signatory Sushil Kumar Agrawal aged about 50 years, S/o Late Shrikishan Agrawal R/o Darri Road, Korba (CG) -----**Petitioner**

Versus

1. Appellate Additional Commissioner of Commercial Tax, Raipur (CG)
Office of Appellate Additional Commissioner of Commercial Tax, Raipur (CG)
2. State of Chhattisgarh through Secretary, Department of Commercial Taxes, Mantralaya, Naya Raipur (Chhattisgarh) ----- **Respondents**

For Petitioner	:	Mr. Siddharth Dubey, Advocate.
For Respondents/State	:	Mr. Gary Mukhopadhyay, G. A.

Hon'ble Shri Justice Sanjay K. Agrawal**Order On Board****18/07/18**

1. Learned counsel for the petitioner would submit that appeal filed by the petitioner has been dismissed by the appellate authority without complying with Rule 59 of the Chhattisgarh Value Added Tax Rules, 2006 (hereinafter called as "the Rules of 2006").
2. On the other hand, learned Government Advocate for the respondents/State would support the impugned order.
3. Since opportunity as required under Rule 59 of the Rules of 2006 to comply with Section 48(4) of the Chhattisgarh Value Added Tax Act, 2005 read with Rule 57 of the Rules of 2006 was not granted to the petitioner

before dismissing the appeal which is mandatory in nature, the impugned order is set aside. The matter is restored to the file of the appellate authority to grant opportunity to the petitioner as required under Rule 59 of the Rules 2006 and to pass a fresh order after hearing the parties strictly in accordance with law within a period of four weeks from the date of receipt of copy of this order.

4. The writ petition is allowed to the extent indicated herein-above. No cost(s).

SD/-
(Sanjay K. Agrawal)
Judge