

**NAFR****HIGH COURT OF CHHATTISGARH, BILASPUR****WPT NO.136 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**

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 For Petitioner : Mr.Siddharh Dubey, Advocate  
 For Respondents : Mr.Gary Mukhopadhyay, Govt.Advocate  
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**Hon'ble Shri Justice Sanjay K. Agrawal**  
**Order on Board**

**16/07/2018**

1. Learned counsel for the petitioner would submit that the appeal preferred by the petitioner has been dismissed without giving an opportunity of hearing to him.
2. Learned counsel for the respondents/State would submit that the petitioner has remedy of filing an application for setting aside the order dated 9.3.2018 in accordance with Rule 60 (4) of the Chhattisgarh Value Added Tax Rules, 2006.
3. Be that as it may, the petitioner is at liberty to move the application for setting aside the order dated 9.3.2018 within 10 days from today. If such an application is filed, same will be considered and decided by the appropriate authority within three weeks from its receipt after hearing the parties.

4. With the aforesaid observation, the writ petition finally stands disposed of. No cost(s).

Sd/-

(Sanjay K.Agrawal)  
**Judge**

B/-