**NAFR**

**HIGH COURT OF CHHATTISGARH, BILASPUR**
**WPT No.144 of 2018**

Smt. Shamim Bano, W/o. Shri Wasim Raja, aged about 28 years, resident of Behind Video World Bombay Market Modhapara, P.S. Modhapara, Raipur, District Raipur (CG)

---- Petitioner

Versus

1. State of Chhattisgarh through Secretary, Department of Transport, Mahanadi Bhawan, New Raipur, District Raipur (CG)
2. Taxation Authority Raipur, District Raipur (CG)

---- Respondents

| | |
|---|---|
| For Petitioner | : Mr.Ajay Shrivastava, Advocate |
| For Respondents | : Mr.Anand Dadariya, Dy.G.A. |

**Hon'ble Shri Justice Sanjay K. Agrawal**

**Order on Board**

8/8/2018

1. This writ petition is directed against the order order dated 24.5.2018 by which the petitioner has been directed to deposit an amount of ₹ 17,65,572/- towards tax and penalty.

2. Mr.Anand Dadariya, learned Deputy Government Advocate appearing for the respondents/State, would submit that order is appealable under Section 20 of the Chhattisgarh Motoryan Karadhan Adhiniyam, 1991 (hereinafter called as 'the Act of 1991') read with Rule 18 of the Chhattisgarh Motoryan Karadhan Rules, 1991 before the Taxation Authority/Appellate Authority.

3. In **Rajesh Hirodkar vs. State of M.P. and others**[1] the Division Bench of Madhya Pradesh High Court has held that all the contentions against the order of the Taxation Officer can be raised before the Taxation Officer/Appellate Authority under Section 20 of the Act.

4. Be that as it may, the petitioner is at liberty to file an appeal before

1 AIR 1995 Madhya Pradesh 93

the appellate authority within 10 days from today. If such an appeal is preferred, the appellate authority would do well do decide the same expeditiously.

**5.** Learned counsel for the petitioner submits that she is required pre-deposit to make the appeal competent, therefore, 50% amount be directed to be deposited by the petitioner.

**6.** The petitioner is at liberty to make an application before the appellate authority. If such an application is filed, the appellate authority shall consider the same strictly in accordance with law looking to the fact that tax liability and penalty has been imposed upon the petitioner.

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

Sd/-

(Sanjay K. Agrawal)

Judge

B/-