

**HIGH COURT OF CHHATTISGARH, BILASPUR**

**WPT No. 154 of 2018**

- M/s Raipur Power And Steel Limited Plot No. 75-76, Industrial Growth Centre, Borai, District- Durg, Chhattisgarh Through Ugresen Senapati, S/o Krushna Chandra Senapati, Aged About 38 Years, Manager, M/s Raipur Power And Steel Limited, R/o Anjora, Durg, Chhattisgarh

**---- Petitioner**

**Versus**

1. State Of Chhattisgarh Through The Secretary, Department Of Commercial Tax, Mahanadi Mantralaya, Naya Raipur, Post Office And Police Station Naya Raipur, District- Raipur, Chhattisgarh
2. Commissioner Department Of Commercial Tax, Civil Lines, Raipur, Chhattisgarh
3. Deputy Commissioner Department Of Commercial Tax, Civil Lines, Raipur, Chhattisgarh

**---- Respondents**

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|----------------|---|---------------------------------|
| For Petitioner | : | Shri B.D.Guru, Advocate         |
| For State      | : | Shri Anand Dadariya, Govt. Adv. |

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**Hon'ble Shri Justice Manindra Mohan Shrivastava**

**Order On Board**

**13/09/2018**

At the outset, learned counsel for the parties submit that against judgment dated 01/08/2016 passed by the Division Bench of this Court in WP(T) No.75/2016 by which the constitutional validity of the provisions of Rule 8 (1A)(f) of the Chhattisgarh Sales Tax (Central) Rules, 1957 has been upheld, SLP was filed in which leave has been granted but prayer for stay has been rejected.

2. In view of the aforesaid submission, as the provision under Rule 8 (1A) (f) have been declared intra vires by this Court, at this stage, no relief can be granted. Therefore, at this stage, this petition is disposed off with liberty to revive after judgment of the Supreme Court.

**Sd/-**

**(Manindra Mohan Shrivastava)  
Judge**