

HIGH COURT OF CHHATTISGARH, BILASPUR

WPT No. 331 of 2009

1. Jayaswal Neco Industries Ltd. Industrial Area Siltara, Raipur (C.G.) a company incorporated under the provisions of the companies Act 1956.
2. Rajesh Kumar Rathi S/o Indra Kumar Rathi aged about 46 years working as Senior General Manager, R/o C-13 Jeevan Vihar Colony Telibandha Raipur (C.G.)

---- Petitioners

Versus

1. Assistant Commissioner Commercial Tax Vanijyik Kar Bhavan Civil Lines Raipur (C.G.)
2. Commissioner of Commercial Tax Vanijyik Kar Bhavan, Civil Lines Raipur (C.G.)
3. State of Chhattisgarh Through Secretary Department Of Commercial Taxes, D.K.S. Mantralaya Bhavan Raipur (C.G.)
4. Deputy Commissioner Of Commercial Tax Vanijyik Kar Bhavan Raipur (C.G.)

--- Respondents

For petitioners- Smt. Smriti Sharma, Advocate.
For State- Shri Sudeep Verma, Dy.G.A.

Hon'ble Shri Justice Goutam Bhaduri

Order

24/07/2019

Heard.

1. Challenge in this petition is to the re-opening of the assessment on the basis of circular issued by the Commissioner, Commercial Tax dated 28/02/2008.
2. It is contended that this issue has been decided by this court in WPT No.1362/2009 and the analogous petitions on 18/05/2018 wherein the circular dated 28/02/2008 which was subject of challenge was quashed. The order was placed for perusal before this court.
3. Learned State counsel do not dispute the fact that circular dated

28/02/2008 has been quashed.

4. Since the adjudication with respect to the circular dated 28/02/2008 has already been made and it has been quashed, the petitioners are also entitled for similar relief. Consequently, circular dated 28/02/2008 stands quashed which was subject of challenge before this court by Annexure P-6. It is made clear that the notice issued in consequence to the said circular shall also stands quashed.

5. Accordingly, the petition stands allowed.

Sd/-

(Goutam Bhaduri)

JUDGE