NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

WPT No. 9 of 2019

- S K S Ispat and Power Limited, a company registered under the Companies Act Of 1956, Having Its Registered Office At - 501 B, Elegant Business Park, Andheri Kurla Road, J.B. Nagar Andheri (E), Mumbai - 400050, Maharashtra, Regional Office At Village Siltara 18th Mile Stone, Bilaspur, - Raipur Road, Raipur Police Station Dharsiwa, Raipur 493111, Chhattisgarh, Through Its Authorized Signatory Shri Gopal Garg

---- Petitioner

Versus

1. State Of Chhattisgarh Through Its Secretary, Commercial Tax Department, Mahanadi Bhawan, Atal Nagar, Raipur, Chhattisgarh

2. South Eastern Coalfields Limited, Through its General Manager, Finance, Seepat Road, Bilaspur Chhattisgarh

---- Respondent

WPT No. 10 of 2019

- SKS Ispat And Power Limited A Companies Act Of 1956, Having Its Registered Office At 501 B, Elegant Business Park, Andheri Kurla Road, J.B. Nagar, Andheri (E), Mumbai - 400050 (Maharastra) Regional Office At Village Siltara, 18th Mile Stone, Bilaspur, Raipur Road, Raipur P.S. Dharsiwa, Raipur, 493111, Chhattisgarh, Through Its Authorized Signatory Shri Gopal Garg

---- Petitioner

Versus

1. State Of Chhattisgarh Through Its Secretary, Commercial Tax Department, Mahanadi Bhavan, Atal Nagar, Raipur Chhattisgarh., District : Raipur, Chhattisgarh

2. The Additional Commissioner, Commercial Taxes, Vanijaya Kar Bhavan, Civil Lines, Raipur, Chhattisgarh., District : Raipur, Chhattisgarh

3. South Eastern Coalfields Limited, Through Its Managing Director, Seepat Road, Bilaspur, Chhattisgarh., District : Bilaspur, Chhattisgarh

---- Respondents

For Petitioner	Shri Ankit Singhal, Advocate
For Respondent-State	Shri Jitendra Pali, Dy. AG

Hon'ble Justice Mr. Prashant Kumar Mishra

Order On Board

06/02/2019

1. Petitioner's counsel would contend that the petitioner was issued an exemption certificate/C-form, however, before the said exemption was allowed or C-form was issued, tax was already recovered from the petitioner for the period 2010-14. Therefore, the petitioner has moved representation before the SECL in the year 2015 with repeated reminders subsequently for refund of the amount, however, the representations have not been decided by the SECL.

2. Considering the limited prayer made in the writ petitions, I deem it appropriate to dispose of the same with direction to the SECL to decide the petitioner's representation for refund of entry tax/CST by a reasoned order. Let the petitioner move a fresh representation along with certified copy of this order within a period of 15 days from today and thereafter the SECL shall decide the representation within next 8 weeks.

3. Accordingly, both the writ petitions are disposed of.

Sd/-
Prashant Kumar Mishra
Judge

Nirala