NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

TAXC No. 13 of 2018

- M/s Woolworth India Ltd. Geetanjali Nagar Raipur, District Raipur, Chhattisgarh

---- Petitioner

Versus

- Commissioner, Commercial Tax Raipur District Raipur, Chhattisgarh

---- Respondent

For Petitioner	:	None.
For Respondent	:	Shri Vikram Sharma, Panel Lawyer.

Hon'ble Shri P. R. Ramachandra Menon, Chief Justice

Hon'ble Shri Justice Parth Prateem Sahu, Judge

Order on Board

Per P. R. Ramachandra Menon, Chief Justice

11.07.2019

1. This case has been filed by the Assessee challenging the correctness and sustainability of the order passed by the Chhattisgarh Commercial Tax Tribunal under Section 55 (1) of VAT Act refusing to refer the question of law in Case No. Reference/02/428/2017/Entry Tax, as involving substantial question of law in terms of Section 35 (2) of the Value Added Tax Act. A defect was noted out by the Registry and the matter was listed before the Bench on 09.03.2018, as the same was to be cured. The following order was passed on that date.

> "As prayed by learned counsel for the petitioner, one week time is granted to make good the default, failing which the matter (TAXC) shall stand dismissed automatically without further reference to the Court."

2. The Assessee had filed the I.A. No. 1 of 2018 seeking for extension of time for curing the defect. The matter remains in 'as is where is' condition and hence

listed before this Court.

3. On going through the defect pointed out by the Registry, it is mainly with reference to the non-production of certified copy of the order under challenge. The application for extension of time clearly concedes that the Petitioner had to apply for the certified copy in the Sale Tax Tribunal, Raipur to cure the defect noted by the Registry and it was under such circumstances, that the said I.A. was filed seeking for extension of time by 15 days (paragraph 2). The application is dated 15.03.2018. Even after the time sought for by way of extension, it has crossed 1 year and 3 months and the defect is still to be cured.

4. We are of the view that the conduct of the Appellant/Assessee reveals that he has lost interest in the cause of action. Dismissed for non-prosecution, more so, in view of the order dated 09.03.2018 which is a self-contained one.

Sd/-

(P. R. Ramachandra Menon)
Chief Justice

Sd/-

(Parth Prateem Sahu)
Judge

Brijmohan