NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

WPT No. 91 of 2019

- M/s Ganesh Ores Pvt. Ltd. Through Its Director, Mukesh Agarwal, S/o Rambilash Agarwal A/a 40 Years, having Its Registered Office at Manika Tower, L.L.-2, Civil Township P.O.- Rourkela Orissa.

---- Petitioner

Versus

1. South Eastern Coalfields Ltd. Head Quarter Seepat Road, Bilaspur, Chhattisgarh.
2. To The General Manager Finance (Sales) M/s South Eastern Coalfields Ltd. Head Quarter Seepat Road, Bilaspur, Chhattisgarh.
3. The Area Finance Manager M/s South Eastern Coalfields Ltd., Bishrampur Area, Post Bishrampur, District- Surajpur, Chhattisgarh.
4. State of Chhattisgarh Through The Secretary, Department of Commercial Taxes, Mahanadi Bhawan, Mantralaya, New Raipur, District- Raipur, Chhattisgarh.
5. Commissioner Commercial Tax, Vanijyik Kar Bhawan, Civil Lines, Raipur, District- Raipur, Chhattisgarh.

---- Respondents

WPT No. 92 of 2019

- M/s Ganesh Ores Pvt. Ltd. Through Its Director, Mukesh Agrawal S/o Rambilash Agrawal A/a 40 Years, having Its

Registered Office At Manika Tower, L.L.-2, Civil Township, Post Office, Rourkela Orssa.

---- Petitioner

Versus

1. South Eastern Coalfields Ltd. Head Qaurter Seepat Road, Bilaspur Chhattisgarh.

2. To The General Manager Finance (Sales) M/s South Eastern Coalfield Ltd. Head Qaurter Seepat Road, Bilaspur Chhattisgarh.

3. The Area Finance Manager M/s South Eastern Coalfieds Ltd. Bishrampur Area, Post Bishrampur, District Surajpur Chhattisgarh.

4. State Of Chhattisgarh Through The Secretary, Department of Commercial Taxes, Mahanadi Bhawan, Mantralaya, New Raipur, District Raipur Chhattisgarh.

5. Commissioner Commercial Tax, Vanijyak Kar Bhawan, Civil Line Raipur, District Raipur Chhattisgarh.

---- Respondents

For Petitioners	:-	Shri Adhiraj Surana, Adv.
For Respondent-State	:-	Shri Alok Bakshi, Addl. AG and Shri Avinash Singh, PL
For Respective Respondents	:-	Shri Anumesh Shrivastava, Adv. & Shri V.R. Tiwari, Adv.

Order On Board By

Hon'ble Justice Shri Prashant Kumar Mishra

18/06/2019

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. Therefore, the petitioner has moved representation before the SECL 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 15 days from the date of receipt of certified copy of this order 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

Ankit