

`NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR**Writ Appeal No. 735 of 2018**

1. State of Chhattisgarh Through The Secretary, Government of Chhattisgarh, Commercial Tax Department, Mahanadi Bhawan, Mantralaya, Naya Raipur, Chhattisgarh
2. Commissioner, Commercial Tax, Chhattisgarh, Raipur Chhattisgarh
3. Additional Commissioner (Appeals), Commercial Tax, Raipur, Chhattisgarh.
4. Deputy Commissioner, Commercial Tax, Division-1, Raipur Chhattisgarh

---- Petitioner**Versus**

Ultra Tech Cement Ltd. Incorporated Under The Companies Act, Having Registered Office At B Wing, Ahura Centre, 2nd Floor Mahakali Caves Road, Andheri East, Mumbai 400093 And Factory At Hirni Cement Works, Tehsil Simga District Baloda Bazar Bhatapara, And Rawan Cement Works At Po Grasim Vihar, Rawan District Baloda Bazar Bhatapara, Chhattisgarh, Through Its Authorised Signatory Anil Purohit, Aged About 33 Years, S/o. Shri Suraj Prakash Purohit.

---- Respondent

For Appellants	: Shri Rahul Jha, Government Advocate.
For Respondent	: Shri Raja Sharma, Advocate.

Hon'ble Shri Ajay Kumar Tripathi, Chief Justice**Hon'ble Shri Parth Prateem Sahu, Judge****Judgment on Board****Per Ajay Kumar Tripathi, Chief Justice****09/01/2019**

1. Heard learned counsel for the Petitioner and the Respondents.
2. IA No. 1 of 2018, application for condonation of delay of 333 days in preferring the appeal is allowed, for the reasons stated therein.

3. The issue raised in the present appeal has been considered in a batch of other writ appeals, the lead case being Writ Appeal No. 697 of 2018 (*State of Chhattisgarh & Others v. Ultra Tech Cement Ltd.*).
4. The Division Bench has passed a judgment dated 26.11.2018 dismissing those appeals giving a detailed reason thereof. The rationale and reason provided therein shall also govern the present appeal.
5. The writ appeal stands dismissed for the same set of reasons which formed the basis for dismissal of other writ appeals vide order dated 26.11.2018.

Sd/-
(Ajay Kumar Tripathi)
CHIEF JUSTICE

Sd/-
(Parth Prateem Sahu)
JUDGE