NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

WPT No. 196 of 2018

- M/s Lafarge India Private Limited (Now Known As Nuvoco Vistas Corp. Ltd.) A Company Duly incorporated Under The Companies Act, 1956/2013 Having Its Registered Office At Crecenzo Building, B-Wing, 10th Floor, C-38 and C-39, "G" Block, Bandra Kurla Compex, Bandra (East) Mumbai, 400051, Through Its Authorized Signatory Shri Avijit Bandyopadhyay, Senior Manager Indirect Taxation, Age About 48 Years, Resident Of 401, Balaji Homes, Vishal Nagar, Telibandaha, Raipur Chhattisgarh.

---- Petitioner

Versus

1. State Of Chhattisgarh Through Secretary Department Of Commercial Taxes, Mahanadi Bhavan, Naya Raipur District Raipur Chhattisgarh

2. Commissioner Of Commercial Tax Vanijyik Kar Bhavan, Civil Lines, Raipur Chhattisgarh

3. Additional Commissioner Of Commercial Tax (Chhattisgarh) Vanijyik Kar Bhavan, Civil Lines, Raipur Chhattisgarh

4. Assistant Commissioner Of Commercial Tax Division - II, Chhattisgarh Vanijyik Kar Bhavan, Civil Lines, Raipur Chhattisgarh

---- Respondent

WPT No. 197 of 2018

- M/s Lafarge India Private Limited (Now Known As Nuvoco Vistas Corp. Ltd.), A Company Duly Incorporated Under The Companies Act, 1956/2013 Having its Registered Office At Crecenzo Building, B-Wing, 10th Floor, C-38 And C-39, "G" Block, Bandra Kurla Complex, Bandra (East) Mumbai, 400051, Through Its Authorized Signatory Shri Avijit Bandyopadhyay, Senior Manager Indirect Taxation, Aged About 46 Years, R/o 401, Balaji Homes, Vishal Nagar, Telibandha, Raipur Chhattisgarh.

---- Petitioner

Versus

1. State Of Chhattisgarh Through Secretary Department Of Commercial Taxes, Mahanadi Bhawan, Naya Raipur, District Raipur Chhattisgarh

2. Commissioner Of Commercial Tax Vanijyik Kar Bhavan, Civil

Lines, Raipur Chhattisgarh

3. Additional Commissioner Of Commercial Tax, (Chhattisgarh) Vanijyik Kar Bhavan, Civil Lines , Raipur Chhattisgarh

4. Assistant Commissioner Of Commercial Tax Division-II, (Chhattisgarh) Vanijyik Kar Bhavan, Civil Lines, Raipur Chhattisgarh

---- Respondent

WPT No. 201 of 2018

- M/s Lafarge India Private Limited (Now Known As Nuvoco Vistas Corp Ltd.) A Company Duly Incorporated Undr The Companies Act. 1956/2013 Having Its Registered Office At Crecenzo Building, B-Wing, 10th Floor, C-38 And C-39, “G” Block, Bandra Kurla Complex, Bandra (East) Mumbai, 400051, Through Its Authorized Signatory Shri Avijit Bandyopadhyay, Senior Manager Indirect Taxation, Aged About 48 Years, R/o 401, Balaji Homes, Vishal Nagar Telibandha, Raipur, Chhattisgarh

---- Petitioner

Versus

1. State Of Chhattisgarh Through Secretary Department Of Commercial Taxes, Mahanadi Bhavan, Naya Raipur, District-Raipur, Chhattisgarh

2. Commissioner Of Commercial Tax Vanijyik Kar Bhavan Civil Lines Raipur, Chhattisgarh.

3. Additional Commissioner Of Commercial Tax, Chhattisgarh, Vanijyik Kar Bhavan, Civil Lines, Raipur, Chhattisgah

4. Assistant Commissioner Of Commercial Tax Division-II Chhattisgarh, Vanijyik Kar Bhavan, Civil Lines, Raipur, Chhattisgarh

---- Respondent

For Petitioner	Ms. Smiti Sharma, Advocate
For Respondent/State	Mr. Alok Bakshi, Additional Advocate General

Order On Board By

<u>Hon'ble Mr. Justice Prashant Kumar Mishra</u>

<u>19/ 2/2019</u>

1. Heard.

2. The issue pertains to reopening of the assessment under the C.G. Value Added Tax Act, 2005 by virtue of the amendment w.e.f. 1.4.2014 to the C.G. Entry Tax Act, 1976.

3. To be precise, the issue is "whether the royalty would be added to the market value for the purpose of assessment?".

4. It is common ground that the issue has been settled in favour of the assessee by an order passed by the Division Bench of this Court on 26.11.2018 in WA No.697 of 2018 (**State of Chhattisgarh and others** Versus **Ultra Tech Cement Ltd.**) along with other connected appeals.

5. Accordingly, the present petitions are also allowed in the same terms and the notices for reopening of the assessment issued against the petitioner are quashed.

6. If the petitioner thinks that they are entitled for refund of any amount recovered from them during the original assessment, it will be open for them to move appropriate application seeking refund, which shall be dealt with by the concerned authorities in accordance with law.

Sd/-

(Prashant Kumar Mishra)

Judge

Shyna

Shyna

PS Name