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HIGH COURT OF CHHATTISGARH, BILASPUR

Writ Petition (T) No. 140 of 2019

M/s Steel Authority Of India Limited, Bhilai Steel Plant, Bhilai, A Company Incorporated Under The Companies Act, 1956 Having Its Office At Ispat Bhawan, Lodi Road, New Delhi, Through B. N. Agrawal, GM (F& A) S/o Late Shri A. K. Agrawal

---- Petitioner

Versus

1. The Deputy Commissioner, State Taxes, Commercial Tax Department, Government Of Chhattisgarh, Durg
2. The Commissioner Of State Taxes, Commercial Tax Department, Government Of Chhattisgarh, Raipur
3. State Of Chhattisgarh Through The Secretary, Commercial Tax Department, Raipur

---- Respondents

For Petitioner : Mr. Sandeep Dubey, Advocate
For State : Mr. Jitendra Pali, Dy. A.G.

Hon'ble Shri Justice P. Sam Koshy
Order On Board

26.11.2019

1. The grievance of the petitioner in the present writ petition is to the inaction on the part of the respondents in not refunding the security amount which the petitioner had deposited while preferring the appeals under the provisions of the Chhattisgarh VAT Act, 2005.
2. The contention of the petitioner is that while preferring two appeals before the respondents under the provisions of the CG VAT act,

2005, as per the precondition required, the petitioner had deposited an amount of Rs.48,00,56,989/- as security deposit. The appeals preferred by the petitioner before the Appellate Tribunal got allowed vide order dated 16.05.2019. According to the petitioner, thereafter the respondents to his knowledge have not challenged the said order of the Tribunal and the same has since attained finality. According to the petitioner, even otherwise the respondents are supposed to refund the security amount once the appeals stand decided in favour of the petitioner along with interest on the said amount but in spite of repeated representations made by the petitioner, the respondents have not taken any decision.

3. Given the aforesaid facts as narrated by the counsel for the petitioner, subject to verification of the facts, the respondent no.2 is directed to take a decision on the claim of the petitioner for refund of the predeposit made by the petitioner against the liability of entry tax imposed upon the petitioner for the assessment year 2010-11 and 2014-15. Let the respondent no.2 take a decision in accordance to law at the earliest preferably within a period of 60 days from the date of receipt of copy of this order.

4. Accordingly, the writ petition stands disposed of.

Sd/-
P. Sam Koshy
Judge

Khatai