NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

WPT No. 107 of 2014

1. M/s Hira Power And Steel Limited A Company Duly Incorporated Under The Companies Act, 1956 Having Its Office At Urla Industrial Complex, Raipur, 492003 C.G. Through Its One of The Directors Of The Company Shri Devendra Pratap Singh, S/o Shri Late A.P. Singh, Aged About 45 Years, R/o Jr. MIG 2229, Near Hirapur Bazar, Veer Savarkar Nagar, Raipur Chhattisgarh
2. Shri Devendra Pratap Singh, S/o Shri Late A. P. Singh Aged About 45 Years R/o Jr. MIG 2229, Near Hirapur Bazar, Veer Savarkar Nagar, Raipur (C.G.) Director of The Petitioner Company.

---- Petitioners

Versus

1. State of Chhattisgarh Through Secretary Department of Commercial Taxes, D. K. S. Mantralaya Bhavan, Raipur Chhattisgarh
2. Commissoner of Commercial Tax Vanijyik Kar Bhavan, Civil Lines, Raipur, Chhattisgarh
3. Assistant Commissioner of Commercial Tax, Raipur, Chhattisgarh

---- Respondents

For Petitioners	: Shri Shashank Thakur, Advocate on behalf of Shri Neelabh Dubey, Advocate.
For Respondent/State	: Shri Vikram Sharma, Deputy Government Advocate.

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

26.05.2020

1. The writ petition has been filed by the Petitioners with the following prayers:

"10A. Reliefs sought :

The petitioner prays that the Hon'ble High Court may graciously be pleased to issue suitable directions orders or writs including writs in the nature of mandamus certiorari etc.

(a) Quashing notification no. F-10/180/2007/CT/V(59) dated 17-12-12 being Annexure P/3 as illegal and invalid and Ultra vires the constitution of India and the parent act being the VAT Act 2005.

(b) Declaring Entry VIII of the Schedule III of the VAT Act as being Ultra Vires the Constitution of India and also the VAT Act.

(c) Directing Respondents to allow input tax rebate to petitioner on purchases of coal and also during period of operation of impugned notification during which it was derived.

(d) Granting any other relief that the Hon'ble High Court may deem fit.

10B. Interim relief :

That the Hon'ble High Court may be pleased to grant the stay of effect and operation of the impugned notification no. F-10/180/2007/CT/V (59) dated 17-12-12 being **Annexure P/3** till the disposal of the present petition.

2. Heard the learned counsel for the parties on both the sides.

3. It is brought to the notice of this Court that the issue projected in this petition was virtually a similar one as involved in **WPT No.44 of 2013**.

4. Shri Vikram Sharma, the learned counsel for the Respondents/State submits that the merit involved in the said writ petition was considered by a Bench of this Court {to which one of us (Parth Prateem Sahu, J.) was also a member}. After meticulous analysis, the writ petition was held as devoid of any merit and accordingly, it was dismissed. A copy of the said verdict is placed for perusal of this Court. The learned counsel also points out that this Writ Petition No.107 of 2014 was in fact ordered to be tagged alongwith WPT No. 44 of 2013 (as per the order dated 22.04.2014); but somehow, it unfortunately was omitted to be done, when the WPT No. 44 of 2013 was finalised by this Court on 15.11.2018.

5. In the said circumstance, this writ petition stands dismissed in terms of the judgment passed on 15.11.2018 in WPT No. 44 of 2013.

Sd/-

(P. R. Ramachandra Menon)
Chief Justice

Sd/-

(Parth Prateem Sahu)
Judge

Hem