NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No. 38 of 2020

SKS ISPAT And POWER LIMITED A Company Registered Under The Companies Act Of 1956, Having Its Registered Office At- 501B, Elegant Business Park, Andheri Kurla Road, J.B. Nagar, Andheri (E), Mumbai-400050, Maharastra, Regional Office At- Village Siltara, 18th Mile Stone, Bilaspur- Raipur Road, Raipur- Police Station Dharsiwa, Raipur, 493111, Chhattisgarh, Through Its Authorized Signatory Shri Gopal Garg

---- Petitioner

Versus

1. State Of Chhattisgarh Through Its Secretary, Commercial Tax Department, Mahanadi Bhavan, Atal Nagar, Raipur Chhattisgarh
2. The Additional Commissioner Commercial Taxes, Vanijaya Kar Bhavan, Civil Lines, Raipur Chhattisgarh,
3. South Eastern Coalfields Limited Through Its Managing Director, Seepat Road, Bilaspur Chhattisgarh, **----Respondents**

For Petitioner	:	Shri Ankit Singhal, Adv.
For State	:	Shri Jitendra Pali, Dy.A.G.
For Respondents	:	Ms. Richa Dwivedi Adv, on behalf of Shri H.B. Agarwal, Sr. Adv.

Hon'ble Shri Justice P. Sam Koshy

Order on Board

07/02/2020

1. The limited prayer that the petitioner has made in the present writ petition is for an appropriate direction to the respondent No. 2 to take a decision on the application/representation submitted by the petitioner under Section 39 of VAT Act read with section 13 of the Entry Tax Act.

2. The demand raised by the petitioner through the said representation is for refund of the entry tax collected during the period 2010-11 to 2013-2014. The claim raised by the petitioner was on the ground that during the said period, there was total exemption provided to the petitioner from payment of entry tax.

3. To the limited prayer made by the petitioner, the State Counsel does not have any objection.

4. Given the said facts, let respondent No. 2 take an appropriate decision on the representation that the petitioner has made so far as the request for refund of entry tax for a period of 2010-11 to 2013-14 is concerned. Let a decision be taken at the earliest preferably within a period of 60 days from the date of receipt of copy of this order.

5. The writ petition accordingly stands disposed of.

Sd/-
(P. Sam Koshy)
Judge

Jyotijha