NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

WPT No. 1166 of 2010

- M/s Rathi And Company, through: its Partner Mohan Lal S/o Shri Leeladhar Rathi, Aged about 57 years R/o M.I.G. 77, Padmanabhpur, Durg, C.G.

---- Petitioner

Versus

1. State Of Chhattisgarh, Through: the Secretary Commercial Tax Department, Mantralaya, Raipur, C.G.
2. Deputy Commissioner of Commercial Tax, Durg, C.G.
3. Commercial Tax Officer, Durg, C.G.
4. General Manager, Bhilai Steel Plant, Bhilai,(as necessary party)

---- Respondents

For Petitioner/s	:	Mr. Anup Majumdar, Advocate.
For Respondent No.4	:	Mr. N.K. Shukla, Senior Advocate with Mr. Shailendra Shukla, Advocate.
For State	:	Mr. Alok Bakshi, Additional A.G.

Hon'ble Shri Justice Manindra Mohan Shrivastava

Order On Board

22/01/2020

1. The main issue in this petition is as to whether freight charges are included as component of sale price for the purposes of imposition of sales tax. At the outset, learned State Counsel submits that the issue stands concluded vide judgment dated 25.07.2019 passed in WA No.24 of 2017 (Kasturchand Bafna Vs. State Of Chhattisgarh & Ors.) and batch of writ appeals, which could not be disputed by learned counsel for the petitioner.

2. I have perused the pleadings of the present petition and the challenge. The main issue arising for consideration in this petition relates to whether the freight charges could be included as component of sale price for the purposes of imposition of tax? Apparently, the aforesaid judgment of the Division Bench covers the legal issue raised in this petition.

3. Since in the aforesaid decision, it has been held that the sale price is inclusive of freight charges, the challenge made in the petition must fail.

4. In the result, this petition is dismissed.

Sd/-

(Manindra Mohan Shrivastava)
Judge

Ravi