

HIGH COURT OF CHHATTISGARH, BILASPUR**• WPT No. 1454 of 2010**

- Modi Industries Through Its Proprietor Dharmendra Kumar Modi S/o Shri Premchand Modi, Aged about 46 years, R/o Sm-50, Padmanabhpur, Durg Cg

---- 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, District-Durg, (as necessary party)

---- Respondents

For Petitioner	:	Mr. Aniket Verma, Advocate appears on behalf of Mr. Jitendra Pali, Advocate.
For State	:	Mr. Alok Bakshi, Additional A.G.
For Respondent	:	Mr. Shailendra Shukla, Advocate.

Hon'ble Shri Justice Manindra Mohan Shrivastava**Order On Board****16/01/2020**

1. In this petition challenge has been made to the order of assessment mainly on the ground that freight charges could not be made a component of sole price and for the purpose of taxation, the freight charges could not be taken into consideration.
2. Learned counsel for the respondent submits that this issue has been decided by the learned Single Judge of this Court in batch of petitions WPC No.5838 of 2008 vide order dated 07.12.2016 which was affirmed by Division Bench in WA No. 24 of 2017 and batch of appeals decided on 25.07.2019.
3. I have gone through the aforesaid two judgments and the present petition. The principal challenge in this petition is based on the same ground on which challenge was made to the order on assessment in the other batch of petitions which since stand decided finally. It has been held that freight charges are component of sale price, the challenge has been repelled and petitions have been dismissed. Therefore, the issue raised in the present petition is clearly

covered by the judgment passed in aforesaid batch of petitions, having attained finality in writ appeal. Accordingly, this petition is also dismissed.

Sd/-
(Manindra Mohan Shrivastava)
Judge

Ravi