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HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No. 71 of 2020

M/s Prachi Resins Pvt. Limited Through Its Director, Pramod Lunawat, S/o Late Shri Phool Chand Lunawat, 56 Years, Lunawat Bhawan, Station Road, Raipur, Dist- Raipur, Chhattisgarh

---- Petitioner

Versus

1. State Of Chhattisgarh Through Its Secretary, Department Of Commercial Tax, Chhattisgarh Rajya Mantralaya, Mahanadi Bhavan P.S.- Mandir-Hasaud, Naya- Raipur, (C.G.)
2. Additional Commissioner Of Commercial Tax GST Bhavan, North Block, Sector-19, Atal Nagar, Raipur, Dist.- Raipur, Chhattisgarh
3. Assistant Commissioner Of Commercial Tax Raipur, Division-I, Dist- Raipur, Chhattisgarh

---- Respondents

For Petitioner	:	Mr. Pallav Mishra, Advocate
For State	:	Mr. Jitendra Pali, Dy. A.G.

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

20/07/2020

1. The present writ petition has been filed challenging the order Annexure P/1 dated 19.09.2019 passed by the Additional Commissioner of Commercial Tax, Chhattisgarh.

2. The matter pertains to the assessment of the tax payable to the petitioner for the assessment year 2013-14. The Assessing Authority had assessed the total taxable turn over and the tax liability for the above period vide order dated 30.06.2018. The said order of the Assessing Authority was challenged by the petitioner under Section 49(1) of the Act of 2005, which too stood dismissed vide Annexure P/1 dated 19.09.2019.

3. Prima facie this Court is of the opinion that the petition suffers from delay laches as in a tax matter where an order has been passed at the behest of an application moved by the petitioner himself, the outcome of which is known to the petitioner and if no challenge is raised within a reasonable period, the petitioner cannot be permitted to question the same at a belated stage.

4. Another reason why this Court is reluctant to entertain the writ petition is for the reason that the order passed under Section 49(1) is challengeable before the Appellate Tribunal constituted in this regard. In addition, the petitioner can also approach the State Government under Section 49(7) of the Act of 2005. The petitioner seems to have not avail both these remedies available to him and has approached this Court after a period of 10 months.

5. The writ petition thus stands rejected on the ground of delay. Our reluctance to entertain the writ petition would not preclude the petitioner from availing other remedies available to him under law provided the petitioner would be able to show justifiable grounds for condonation of delay.

Sd/-
(P. Sam Koshy)
Judge

Ved