NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

WPT No. 85 of 2020

1. Ultratech Cement Limited (formerly Century Cement), Now Baikunth Cement Works, A company registered under the provision of the Company's Act, 1956 and having its registered office at 'B' Wing, Ahura Centre, 2nd Floor, Mahakali Caves Road, Andheri (East) Mumbai – 400093 (Maharashtra) and local office At P.O. Baikunth- 493116, Dist. Raipur, (C.G.) through its authorized representative.

---- Petitioner

Versus

1. Union of India, through the Secretary, Ministry of Finance, Income Tax Department, North Block, New Delhi -110001
2. Commissioner of Income Tax, Government of India, Central Revenue Building, Civil Lines, Raipur 492001 (C.G)
3. Deputy Commissioner of Income Tax (TDS), Government of India, Ist Floor, Reena Apartment, Near Traffic Police Chowki, Jadgalpur Road, Raipur (C.G.)
4. State of Chhattisgarh through the Secretary, Department of Geology & Mining, Mantralaya Mahanadi Bhawan, Atal Nagar Naya Raipur (C.G.)
5. Director, Directorate of Geology & Mining, Indrawati Bhawan Naya Raipur, Raipur (C.G.)
6. Mining Officer, (Mining & Admn.) Collectorate Premises, Mining Office, Raipur, District : Raipur, (C.G)
7. Dy. Director (Mining & Admin), Mining Office, Collectorate Campus, Raipur, (C.G.)

------ Respondents

For Petitioner	:	Mr. Ashish Shrivastava, Advocate.
For State	:	Mr. Siddharth Dubey, Dy. Govt. Advocate.
For Union of India	:	Ms. Poornima, Singh, Advocate

Hon'ble Shri Justice P. Sam Koshy

Order on Board

18.09.2020

1. The grievance of the petitioner in the present writ petition seems to be primarily the inaction on the part of the respondent-State particularly, the

Mining Department in not considering the request of the petitioner's establishment for refund/adjustment of certain tax liability on the Mining Department towards Income Tax Department which has been discharged by the petitioner.

2. The counsel for the petitioner submits that they had received notices from the Income Tax Department under the provisions of 226 (3) of the Income Tax Act, 1961 based upon which subsequently, the petitioner has deposited an amount of Rs. 28,20,028/- to the Income Tax Department. The Income Tax Department in turn has intimated the Mining Department in-respect-of the same vide their correspondence dated 20.05.2019 and 17.10.2049 Annexure P-8 (Colly.). Since then, the petitioner has been making repeated representations to the Mining Department for adjustment of the aforesaid amount or refund of the said amount to the petitioner. However, till date no decision has been taken by the respondents i.e., Mining Department.

3. Given the said factual matrix of the case and the repeated representations of the petitioner pending before the respondents-State, this Court is of the opinion that the ends of justice would meet, if the writ petition is disposed off with a direction to the Respondents No. 4 to 7 to take a decision and communicate the same to the petitioner within a period of sixty days from the date of receipt of copy of this Order.

4. With the aforesaid direction, the present writ petition stands disposed off.

Sd/-
(P. Sam Koshy)
Judge

Rahul