

HIGH COURT OF CHHATTISGARH AT BILASPUR**WPC NO. 2474 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 (Maharashtra), Regional Office at: Village Siltara, 18th Mile Stone, Bilaspur-Raipur Road, P.S. Dharsiwa, Raipur, 493111, Chhattisgarh, through its Authorized Signatory Gopal Garg. ... **Petitioner(s)**

versus

1. State of Chhattisgarh, through its Secretary, Commercial Tax Department, Mahanadi Bhawan, Atal Nagar, District Raipur (CG)
2. South Eastern Coalfields Limited, Seepat Road, Bilaspur, District Bilaspur, Chhattisgarh, through its Chief General Manager (S&M). ...

Respondent(s)

For Petitioner	:	Mr. Ankit Singhal, Advocate.
For Respondent No.1	:	Mr. Sudeep Verma, Dy. A.G.
For Respondent No.2	:	Mr. R.K. Gupta, Advocate.

Hon'ble Mr. Justice P. Sam Koshy**Order on Board****29.10.2020**

1. The limited grievance of the Petitioner in the present writ petition is for an appropriate direction to the Respondents to consider and decide the representation that the Petitioner has made to Respondent No.2 in respect of the issuance of the credit note for the royalty and DMF.
2. Learned Counsel for Respondent No.2, on advance notice, submits that he has instructions to state that the Respondent No.2 has already raised this matter before the State Government and they are awaiting certain directives/guidelines or instructions from the State Government in so far as the issuance of credit note in favour of the Petitioner is concerned and the moment the directives or instructions are received from the State Government, the representation of the Petitioner shall be decided at the earliest.
3. Learned Counsel for Petitioner, at this juncture, submits that they may also be permitted to move an additional representation to the State Government in this regard promptly in respect of the stand that the

management of SECL has taken whereby the SECL also has approached the State Government for appropriate directives and instructions.

4. Given the said submission by the learned Counsel for the parties, this Court is of the opinion that the present Writ Petition at this juncture can be disposed of directing the respondent authorities to take a decision on the representation that the Petitioner has filed in respect of issuance of credit note for the royalty and DMF amount paid by the Petitioner. Petitioner would be at liberty to file a fresh representation in addition to any representation that the Petitioner has already made to Respondent No.1 and both the Respondent No.1 as well as the respondent No.2 are expected to take a decision at the earliest, preferably within a period of 120 days from the date of receipt of copy of this order.

5. Writ Petition accordingly stands disposed of with the aforesaid direction.

Sd/-
(P. Sam Koshy)
Judge

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