

HIGH COURT OF CHHATTISGARH, BILASPUR**WA No. 617 of 2018**

(Arising out of order dated 12/03/2018 passed by learned Single Judge in WPT No. 151 of 2016)

- State of Chhattisgarh, through Secretary, Department of Commercial Taxes, Mantrayala, Naya Raipur Chhattisgarh -----**Appellant/respondent No. 2**

VERSUS

1. M/s Gayatri Traders a sole proprietorship having its office near Axis Bank, Kharsia District Raigarh, Chhattisgarh through its Proprietor Shri Naresh Kumar Agrawal, aged about 56 years, S/o Late Hariram Agrawal, R/o Near Axis Bank Kharsia, R/o Near Axis Bank Kharsia, District Raigarh Chhattisgarh. -----**Petitioner No. 1**
2. Shri Naresh Kumar Agrawal, aged about 56 years, S/o Late Hariram Agrawal, R/o Near Axis Bank Kharsia, R/o Near Axis Bank Kharsia, District Raigarh Chhattisgarh. -----**Petitioner No. 2**
3. Chhattisgarh State Minor Forest Produce (T&D) Cooperative Federation Limited, A-25, VIP Estate, Near VIP Club, Khamadih, Shankar Nagar, Chhattisgarh through its Chairman. -----**respondent no. 1**

-----**Respondents**

For Appellant-State	:	Mr. Vikram Sharma, Dy. G.A.
For Respondent No. 1 &2	:	Ishan Verma, Advocate

Hon'ble Shri P.R. Ramachandra Menon, Chief Justice

Hon'ble Shri Parth Prateem Sahu, Judge

Judgment on Board

Per P.R. Ramachandra Menon, Chief Justice.

09/01/2020

1. This appeal arises from the common judgment dated 12-03-2018 passed in Writ Petition (T) No. 151/2016.
2. Mr. Vikram Sharma, learned Deputy Government Advocate representing the appellant-State submits that, similar appeals preferred before this Court in respect of the connected matters have already been finalized as per the judgment dated 07-01-2019 in Writ Appeal No. 632/2018 and connected cases. As per the above verdict, the appeals were allowed and the order dated 12-03-2018 passed by the learned Single Judge was set aside.

3. The factual position is not disputed by the learned counsel for the respondents.
4. In the said circumstance, this writ appeal is also allowed in terms of the common judgment dated 07-01-2019 and the verdict passed by the learned Single Judge in WP(T) No. 151/2016 stands set aside. No cost(s).

Sd/-
(P.R. Ramachandra Menon)
Chief Justice

Sd/-
(Parth Prateem Sahu)
Judge