

HIGH COURT OF CHHATTISGARH, BILASPUR**WA No. 730 of 2018**

*(Arising out of order dated 12.03.2018 passed by the learned Single Judge in
WPT No.126 of 2014)*

- Chhattisgarh State Minor Forest Produce (T And D) Cooperation Federation Limited A-25, VIP Estate, Near VIP Club, Khamardih, Shankar Nagar, Raipur, Chhattisgarh, Through its Chairman.

---- Appellant**Versus**

1. M/s Wasays Sons A Partnership Firm Through Its Managing Partner M. A. Khaliq, Aged About 54 Years, S/o M.A. Wasay, R/o House No. 11-2557/37, 2nd Floor New Agapura, P.S. Agapura, Hyderabad, Andhra Pradesh.
2. State of Chhattisgarh Through Secretary, Department Of Commercial Tax, Dks Bhawan, P.S. Civil Lines, Mantralaya, Bhawan, Raipur, Chhattisgarh (Now Mahanadi Bhawan, Mantralaya, Naya Raipur (C.G.))
3. The Commissioner Commercial Tax, Vanijyik Kar Bhawan, Civil Lines, Raipur, P.S. Civil Lines, Raipur, Chhattisgarh

---- Respondents

For Appellant	:	Shri A.S. Kachhawaha, Advocate.
For Respondent-State	:	Shri Sudeep Agrawal, Deputy Advocate General

Hon'ble Shri P. R. Ramachandra Menon, Chief Justice**Hon'ble Shri Parth Prateem Sahu, Judge****Judgment on Board****P. R. Ramachandra Menon, CJ.****21.01.2020**

1. I.A. No. 01 of 2018 is a petition to condone the delay of 132 days in filing the appeal. Considering the explanation offered, the delay stands condoned.
2. The appeal arises from the common judgment dated 12.03.2018 passed by the learned Single Judge in Writ Petition (T) No. 126 of 2014 and connected cases.

3. When the matter is taken up for consideration, the learned counsel appearing for the Appellant submits that issue involved in this appeal herein been settled by virtue of a common judgment passed by this Court on 07.01.2019 in Writ Appeal No. 632 of 2018 and connected cases, whereby the appeals have been allowed. The factual position in this regard is conceded by the learned Deputy Advocate General appearing on behalf of the State.
4. In the said circumstance, this appeal also stands allowed in terms of the common judgment dated 07.01.2019 passed in Writ Appeal No.632 of 2018 and connected cases.

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

Sd/-
(Parth Prateem Sahu)
Judge