



HIGH COURT OF CHHATTISGARH, BILASPUR

2024:CGHC:29762-DB

Order Sheet

WP No. 1804 of 2002

Maharashtra Electros melt Ltd & Ors **Versus** The State of Chhattisgarh & Ors.

WP/6514/2005,WPT/33/2013,WPT/75/2017,WPT/76/2012,WPT/76/2017,WPT/80/2017,WPT/81/2017,WPT/86/2017,WPT/88/2017,WPT/90/2017,WPT/91/2017,WPT/101/2015,WPT/117/2016,WPT/137/2015,WPT/177/2014,WPT/280/2017,WPT/344/2017,WPT/1336/2007.

18.05.2020	Shri Ashish Shrivastava, Shri Anand Dadariya, Shri Ashish Surana & Shri Raja Sharma, Advocates for the respective petitioners. Shri S.C. Verma, Advocate General with Shri Sudeep Agrawal, Dy. AG, Shri Vikram Sharma & Shri Gagan Tiwari, Dy. GA for the State. These matters involving constitutional validity of some of the provisions of the Chhattisgarh Sthaniya Kshetra Ke Mal Ka Pravesh Par Kar Adhiniyam, 1976, Entry Tax (Amendment) Act, 2001 and the relevant notifications issued by the State enhancing the rate of tax were finally decided by this Court as per judgment dated 10.09.2009 whereby the validity was upheld and the petitions were dismissed. On taking up the matters before the Apex Court, an interim order was passed by virtue of which the petitioners before the Apex Court were satisfying the tax in terms of the said order. Finally, on declaring the law by a larger Bench of the Apex Court as per <i>Jindal Stainless Limited v. State of Haryana</i> reported in (2017) 12 SCC 1, the matters were remitted to this Court for consideration, leaving open all the issues with reference to the statutory/constitutional provisions, also with liberty to supplement/averred
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the pleadings.

Pursuant to the said order, the matters heard by this Court in part on 20.08.2019 and thereafter an order was passed on 25.02.2020, whereby the parties were required to submit the notes of arguments, if any. It is pointed out that the case was ordered to be listed on 21.04.2020, but the matter could not be listed as 'national lock-down' was declared pursuant to the out-break of pandemic 'COVID-19'.

The learned counsel appearing for both the sides assure submit that notes of arguments will be submitted immediately.

As agreed between the parties, post these matters for further consideration on 24.08.2020.

Sd/-

(P. R. Ramachandra Menon)
Chief Justice

Sd/-

(Parth Prateem Sahu)
Judge