



HIGH COURT OF CHHATTISGARH, BILASPUR
Order Sheet

Writ Petition No. 1804 of 2002

Maharashtra Electros melt Ltd. & Others

Versus

The State of Chhattisgarh & Others

alongwith

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

16/11/2022	Heard Mr. Neelabh Dubey, Mr. N. Naha Roy, Mr. Ashish Surana, Mr. Raja Sharma, Mr. Anand Dadariya, Mr. Vinod Deshmukh and Mr. Aman Pandey, learned counsel, appearing for the petitioners. Also heard Mr. Vivek Tankha, learned senior counsel, assisted by Mr. Vivek Sharma, learned Deputy Government Advocate, appearing for the State as well as Ms. Anmol Sharma, learned Central Government counsel, appearing for Union of India. On 18.08.2022, this Court had passed the following order: "Heard Mr. Ashish Shrivastava, learned senior counsel and Mr. Neelabh Dubey, learned counsel, appearing for the petitioners. Also heard Mr. Raghavendra Pradhan, learned Additional Advocate General, appearing for the State as well as Ms. Anmol



Sharma, learned Central Government Counsel, appearing for the Union of India.

On 01.08.2022, this Court had passed the following order:

“Heard Mr. Balbir Singh, learned Additional Solicitor General (in WP No. 1804/2002), assisted by Mr. Pawan Shree Agrawal, and Mr. Neelabh Dubey, Mr. S.K.Bagaria, learned senior counsel, (in WPT No. 1336/2007) assisted by Mr. Pawan Shree Agrawal, and Mr. Ajit Kumar Singh, Mr. Ashish Shrivastava, learned senior counsel, assisted by Mr. Aman Pandey, Mr. Anand Dadariya, Mr. Ashish Surana, Mr. Raja Sharma, Mr. Kunal Kapoor, Mr. Vinod Deshmukh, Mr. N.Naha Roy, learned counsel, appearing for the petitioners.

Also heard Mr. Raghavendra Pradhan, learned Additional Advocate General and Mr. Vikram Sharma, learned Deputy Government Advocate, appearing for the State of Chhattisgarh.

On 27.06.2022, this Court had passed the following order:

“On 18.04.2022, this Court had passed following order:

“Mr. Jitendra Pali, learned Deputy Advocate General submits that the State of Chhattisgarh is in the process of finalizing the settlement scheme, which if brought into effect, may redress the grievance of the petitioners. For the aforesaid purpose, Mr. Pali prays for taking up these matters after summer



vacation.

Mr. S.K. Bagaria, learned senior counsel, Mr. Balbir Singh, Mr. Pawan Shree Agrawal, Mr. Neelabh Dubey, Mr. Raja Sharma, Mr. Anand Dadariya and Mr. Ashish Surana, learned counsel, appearing for the respective petitioners have no objection to grant of prayer for adjournment made for the purpose of finalizing the settlement scheme.

In that view of the matter, Registry will list these cases on 27th of June, 2022.”

Today, Mr. Jitendra Pali, learned Deputy Advocate General, appearing for the State submits that the settlement scheme is yet to be finalized and therefore, further two months’ time may be granted.

It was only on the basis of the submission made that the State is in the process of finalizing a settlement scheme that we had earlier granted two months’ time, notwithstanding the fact that there is a writ petition of the year 2002 pending consideration.

We are not informed, in reality, what stage the settlement scheme has reached.

Considering the matter in its entirety, Registry is directed to list this case on 01.08.2022.

If the settlement scheme is not finalized by then, it is made



clear that the cases will be taken up for final hearing and disposal, at this stage.

Mr. S.K. Bagaria, learned senior counsel, Mr. Ashish Surana, senior counsel assisted by Mr. Aman Pandey, Mr. Ashish Surana, Mr. Anand Dadariya, Mr. Chetan Singh Chauhan, Mr. Raja Sharma, and Mr. Kunal Kapoor, learned counsel for the respective petitioners, are present.”

Despite the aforesaid order making it clear that if the settlement scheme is not finalised before the next date fixed i.e. 01.08.2022, the case would be taken up for final hearing and disposal, Mr. Pradhan makes a prayer for adjournment of these cases on the ground that though policy decision has been taken and a draft has also been prepared, the same is not yet settled and deliberations at various levels are yet to take place.

Having regard to the order passed by this Court on 27.06.2022, the Court was not inclined to grant any adjournment to the respondents. However, considering the submissions of the learned counsel for the petitioners that if the State is really serious in finalising the settlement scheme, they would not object to grant of some more time as may be considered appropriate by this Court, we deem it appropriate to consider the request for adjournment.

Though a submission is made by Mr. Pradhan that a policy



decision has been taken and the draft has also been prepared, no affidavit has been filed by any competent officer of the State in this regard.

This Court had already noticed that these cases are dragged on from 18.04.2022 on the ground that the State is in the process of finalising the settlement scheme.

Considering the matter in its entirety, we direct the Chief Secretary to the Government of Chhattisgarh to file an affidavit within a period of ten days from today indicating as to whether any policy decision has been taken towards framing of the settlement scheme and a draft to that effect has been prepared, and if the same are in the affirmative, the time-frame that may be required to give final shape to the scheme in question.

Taking that view, we direct the Registry to list these cases on 18th of August, 2022.”

Pursuant to the aforesaid order, the Chief Secretary, Government of Chhattisgarh, has filed an affidavit dated 08.08.2022 in WPT No. 1336/2007 wherein, at paragraphs 5 to 12, it is stated as follows:

“5. That on 29.07.2022, a letter has been written to the Office of the Advocate General, Chhattisgarh, Bilaspur by the Government of Chhattisgarh, Department of Commercial Tax, Mantralaya,



Raipur by virtue of which, it has been informed that, a policy decision has been taken towards framing of the settlement scheme and a draft to that effect has already been prepared on which, lots of discussions are to be made which requires probably 02-03 months.

6. That, a draft of Chhattisgarh Settlement of Arrears of Tax, Interest and Penalty Ordinance, 2022 has already been prepared by the office of the Commissioner Commercial Taxes Chhattisgarh, which is under consideration before the Government of Chhattisgarh.

7. That, about 15 days time is required for administrative approval of the said Ordinance from the Hon'ble Departmental Minister of the State of Chhattisgarh.

8. That, a further time of about 15 days is required for scrutiny of the said Ordinance draft from the Law and Legislative Affairs Department of the State of Chhattisgarh.

9. That, a further time of about 7 days is required for approval of the said Ordinance Draft from the Senior Secretary Level Committee of the State of Chhattisgarh.

10. That, thereafter, a further time of about 25 days is required for submission of the said Ordinance Draft before the Cabinet/Council of Ministers of the State of Chhattisgarh.



11. That, therefore, in the official capacity of the Chief Secretary of the State of Chhattisgarh, I insure before this Hon'ble Court that, due care would be taken from my end so as to ascertain for finalisation of the said Ordinance/settlement scheme within an outer limit of 3 months from today i.e. the date of swearing of this affidavit.

12. That, the contents of the attached Additional Affidavit at paragraphs 01 to 12, have been drafted under my instructions and the contents thereof are true and correct on the basis of the records, available in this office."

Having regard to the aforesaid affidavit filed by the Chief Secretary, Registry will list these cases on 16.11.2022.

In case the Scheme is not notified by then, these cases will be taken up for final hearing."

Mr. Tankha submits that Scheme at the level of Chief Secretary has been finalized on 07.11.2022 and is now awaiting Cabinet approval and that the Cabinet is expected to meet on 26.11.2022. It is submitted by him that though Scheme is not notified till today and though this Court had earlier observed that if the Scheme is not notified by 16.11.2022, the case will be taken up for final hearing, since earnest efforts have been made by the State, one more opportunity ought to be granted so that matter can be settled amicably to the extent possible. Accordingly, he prays for taking up this matter after three weeks.



The learned counsel for the parties do not object to grant of further three weeks of time for the said purpose.

Considering the matter in its entirety, prayer of Mr. Tankha is accepted.

List these cases on 14.12.2022.

Sd/-
(Arup Kumar Goswami)
Chief Justice

Sd/-
(Sanjay Agrawal)
Judge