



HIGH COURT OF CHHATTISGARH, BILASPUR

Order Sheet

WP No. 1804 of 2002Maharashtra Electros melt Ltd. And Ors. **Versus** The State Of Chhattisgarh And Ors.

WP/6514/2005,WPT/33/2013,WPT/75/2017,WPT/76/2012,WPT/76/2017,WPT/80/2017,WP
T/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

05/12/2018	Shri Neelabh Dubey, Shri Ashish Shrivastava, Shri Raja Sharma and Shri Ashish Surana, Advocates for the respective Petitioners. Shri Prafull N. Bharat, Additional Advocate General for the State. In terms of order dated 01.11.2018 recorded in Writ Petition No.1804 of 2002, some amendment petitions have been filed in Writ Petition No.1804 of 2002, Writ Petition (T) Nos.1336 of 2007, 75 of 2017, 76 of 21017, 80 of 2017, 86 of 2017 and 88 of 2017, after due service of copy upon the office of the Advocate General, State of Chhattisgarh. Unfortunately, the State has failed to file its return/rejoinder which is imperative keeping in view that all these cases are required to be now decided on a very limited constitutional question whether the various notifications issued by the State of Chhattisgarh as entry tax on goods locally produced <i>vis a vis</i> the goods which are allowed to enter the State of Chhattisgarh or the local areas are discriminatory and hit by Article 14 of the Constitution. That is the only test now left in adjudication of above cases since the Hon'ble Supreme Court has upheld the validity of entry tax as such in case of <i>Jindal Stainless Limited v. State of Haryana</i> reported in (2017) 12 SCC 1.



It is hoped and expected that the State will file its return or its rejoinder to the amendment applications keeping in mind the ambit of adjudication which is required to be made to either sustain the rates of entry tax so notified or they may require to be struck down.

There seems to be some burden also required to be put upon the various Petitioners because a simplistic presentation of different rates which have been notified with regard to the goods produced within the boundary of the State and those being allowed entry from outside may not by itself establish discrimination.

Whatever is required to be done to complete the pleadings for final arguments, would be required to be done before the next date by both the parties.

As agreed, let the matters be listed on 13th February 2019.

Sd/-

(Ajay Kumar Tripathi)
Chief Justice

Sd/-

(Parth Prateem Sahu)
Judge