



2026:CGHC:9985-DB



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**NAFR****HIGH COURT OF CHHATTISGARH AT BILASPUR****WA No. 146 of 2026**

Shri Swastik Traders, Shop No.30, Raipur Road, Dhamtari, A Partnership Firm, Through its Partner Santosh Parakh S/o- Late Kanhaiyalal Parakh, Aged About 78 Years, R/o Sant Lahri Nagar, Dhamatari (C.G.)

**... Petitioner(s)****versus**

**1** - State Of Chhattisgarh Through its Principal Secretary, Mantralaya, Mahanadi Bhawan, Atal Nagar, Naya Raipur, Chhattisgarh

**2** - The Commissioner of State Tax Chhattisgarh, Mahanadi Bhavan Sector- 19, Atal Nagar, Naya Raipur (Chhattisgarh)

**3** - The Joint Commissioner of State Tax (Appeals), Raipur Division-1 (C.G.)

**4** - The Assistant Commissioner of State Tax, Dhamtari Circle, Dhamtari (C.G.)

**... Respondent(s)**



(Cause Title downloaded from CIS Periphery)

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For Appellant (s) : Mr. Mool Chand Jain and Mr. Vijay Shankar  
Mishra, Advocates

For Respondent(s) : Mr. Dilman Rati Minj, Dy. AG

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**DB: Hon'ble Mr. Justice Sanjay S. Agrawal &  
Hon'ble Mr. Justice Amitendra Kishore Prasad**

**Order on Board**  
**26/02/2026**

**26/02/2026**

1. After arguing for sometime, learned counsel for the appellant prays for withdrawal of this appeal with liberty to avail the alternative remedy as provided under the law.
2. The prayer is allowed.
3. The Writ Appeal is dismissed, as withdrawn with the liberty as prayed for.

Sd/-

**(Sanjay S. Agrawal)**  
Judge

Sd/-

**(Amitendra Kishore Prasad)**  
Judge

Shyna Ajay