



2026:CGHC:10174-DB

NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

WA No. 112 of 2026

1 - Abhay Parakh S/o Late Meghraj Parakh, Aged About 62 Years R/o Dhamtari (C.G.) Prop. Of Madhu Traders, Prashant Talkies Road, Dhamtari (C.G.)

... Appellant

NIKITA
JAIN
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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 Bhawan Sector-19, Atal Nagar, Naya Raipur (C.G.)

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.)

... Respondents

For Appellant : Shri Vijay Shankar Mishra, Advocate.

For State/Respondents : Shri Dilman Rati Minj, Dy. A.G.

DB: Hon'ble Shri Justice Sanjay S. Agrawal &
Hon'ble Shri Justice Amitendra Kishore Prasad
Order on Board

27/02/2026

1. At the outset, Shri Mishra seeks permission of this Court to withdraw this appeal with liberty to avail the alternative remedy as provided under the law.
2. Prayer allowed.
3. Accordingly, the appeal is dismissed as withdrawn with the aforesaid liberty as prayed for.

Sd/-

(Sanjay S. Agrawal)
JUDGE

Sd/-

(Amitendra Kishore Prasad)
JUDGE