

HIGH COURT OF CHHATTISGARH, BILASPUR



2026:CGHC:21762

Order Sheet

Writ Petition (T)No.25 of 2018

M/s Pan Parag India Ltd. A Company Duly Incorporated Under The Provisions Of Companies Act, 1956 And 2013 Having Its Registered Office At Pan Parag House, 24 / 19 The Mall, Kanpur- 208 001 And Having Officers At Mirani Campus, Near Honda Show Room, G E Road, Rajnandgaon (C. G.) Through Its Authorized Signatory Tushar Mirani, S/o Shri Shashikant Mirani, Aged About 37 Years, R/o Shankar Nivas, Civil Lines, Raipur, Chhattisgarh.

---- **Petitioner**

Versus

1. State of Chhattisgarh Through The Secretary, Department Of Commercial Taxes, Mahanadi Bhawan, Mantralaya, New Raipur, District- Raipur, Chhattisgarh.
2. Commissioner, Commercial Tax, Vanijyik Kar Bhawan, Civil Lines, Raipur, District- Raipur, Chhattisgarh.
3. Assistant Commissioner, Commercial Tax, Rajnandgaon, District- Rajnandgaon Chhattisgarh.
4. Commercial Tax Officer, Rajnandgaon, District- Rajnandgaon, Chhattisgarh.

---- **Respondent**

31/01/2018	Shri Neelabh Dubey, Advocate for the petitioner. Shri Anand Dadariya, Dy. Govt. Advocate for the State. State counsel prays for short adjournment to file reply. As prayed, two weeks time is granted to file reply. Also heard on IA No.1, which is an application for grant of interim relief. Considering the admitted factual position that revision petition of the petitioner is already pending consideration before the Commissioner, Commercial Tax, Raipur, this court is of the opinion that prima-facie a strong case for grant of interim relief has been made out. Accordingly, there shall be stay of the effect and operation of the orders dated 23.11.2017 (Annexure P/7) and 28.12.2017 (Annexure P/8) issued by the department until further orders. Meanwhile, it is also directed that as a consequence, the department should also de-attach all the bank accounts which has been frozen by it. List it on 05.03.2018. Sd/- (P. Sam Koshy) Judge

Inder