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NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT 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 Offices 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(s)

For Petitioner	:	Mr. Neelabh Dubey, Senior Advocate along with Ms. Jyoti Sahu, Advocate
For State	:	Ms. Anuradha Jain, Dy. Government Advocate

Hon'ble Shri Justice Rakesh Mohan Pandey

Order on Board

08.05.2026

1. By way of this petition, the petitioner has sought the following relief(s):-

> *“**10-1** Calling for the records of the case.*
>
> ***10-2** Setting aside the notice dated 28.12.2017 & 23.11.2017 being Annexure P/7 & Annexure P/8*
>
> ***10-3** Directing the respondents to release the bank*

account of the petitioners.

> ***10-4*** *Declaring that the attachment of bank accounts of the petitioner when the matter was pending consideration before the same authority is wholly illegal and arbitrary.*
>
> ***10-5*** *Directing the respondent not to take any action against the petitioner company till the"*

2. The facts in brief are that for assessment year 2013-14, company's original assessment was completed on 08.12.2016, whereby, additional tax demand of Rs. 62,250/- was levied. Subsequently, reassessment order was passed by the revenue on 28.08.2017 and additional tax demand of Rs. 2,99,14,429/- was levied, and thereafter, the garnishee notices were issued to the petitioner/company.

3. Mr. Neelabh Dubey, Senior Advocate would submit that those assessment order and revised order of assessment were challenged by the petitioner by filing WPT No. 162 of 2018 and those orders were quashed vide order dated 27.09.2022. He would contend that as foundation of garnishee notices, which are under challenge, have lost their efficacy as the assessment order and revised assessment order have already been quashed. He would pray to quash garnishee notices issued by the revenue against the petitioner being Annexure P/7 and P/8.

4. On the other hand, learned counsel appearing for respondents would oppose.

5. Heard.

6. Taking into consideration the fact that the order of assessment pertaining to assessment year 2013-14 and subsequent revised assessment order have already been set-aside in WPT No. 162 of 2018, therefore, the garnishee notices issued by the revenue against the petitioner are not sustainable in the

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eyes of law, accordingly, notices Annexure P/7 dated 23.11.2017 and P/8 dated 28.12.2017 are hereby **quashed**.

7. Accordingly, this petition is **allowed.**

Sd/-

(Rakesh Mohan Pandey)
JUDGE

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