

HIGH COURT OF CHHATTISGARH, BILASPUR

Order Sheet

WPT No.131 of 2018

1. Shree Raipur Cement Plant (A Unit Of Shree Cement Limited) Having Its Office At 31/248 Civil Lines, Raipur Chhattisgarh Through Its Authorized Signatory And Senior Manager (Taxation) Of The Petitioner Company, Ashish Bharadia, S/o Shri Gopal Bharadia, Aged About 37 Years, And Resident Of Taxation Department, Shree Cements Ltd., Village Khapradih, Thana Khapradih, Thsil Simga, District Baloda Bazar Bhatapara Chhattisgarh., District : Balodabazar-Bhathapara, Chhattisgarh

---- **Petitioner**

Versus

1. State of Chhattisgarh Through Chief Secretary, Government of Chhattisgarh, Commercial And Industrial Department, Mantralaya, Mahanadi Bhawan, Naya Raipur, District Raipur Chhattisgarh., District : Raipur, Chhattisgarh
2. Additional Secretary, Government Of Chhattisgarh, Commercial And Industrial Department, Mantralaya, Mahanadi Bhawan, Naya Raipur, District Raipur Chhattisgarh., District : Raipur, Chhattisgarh.
3. Director, Directorate Of Industries, Udyog Bhawan, Ring Road No. 1, Telibandha, Raipur, Chhattisgarh., District : Raipur, Chhattisgarh
4. Additional Director, Directorate Of Industries, Udyog, Bhawan, Ring Road No. 1, Telibandha, Raipur, Chhattisgarh., District : Raipur, Chhattisgarh
5. Commissioner Of Commercial Tax, State Government Of Chhattisgarh, Commercial Taxes Department, Kar Bhawan, Civil Lines, Raipur, Chhattisgarh.
6. General Manager District Trade And Industries Centre, Baloda Bazar, Bhatapara, Chhattisgarh., District : Balodabazar-Bhathapara, Chhattisgarh
7. State Level Committee, Through Its Director Of Industries, Udyog Bhawan, Ring Road, No. 1, Raipur Chhattisgarh., District : Raipur, Chhattisgarh
8. State Appellate Forum, Commercial And Industrial Department, Mantralaya, Mahanadi Bhawan, Naya Raipur, District Raipur Chhattisgarh.
9. Deputy Commissioner, Commercial Tax Department, Division No, 2 Devendra Nagar, Raipur Chhattisgarh., District : Raipur, Chhattisgarh

---- **Respondents**

15.12.2022	Shri Sanjay Jhanwar, Sr. Advocate along with Shri Raja Sharma, Advocate for the petitioner. Shri Ghanshyam Patel, Govt. Advocate for the State. Heard on IA No.13 (in WPT No.131 of 2018), which is an application for grant of interim relief. Learned counsel for the petitioner submits that the present repeat interim application has been filed pursuant to a subsequent assessment order issued by the respondents on 30.05.2022 for a period of three months in the financial year of 2017-18 i.e. for the period between 01.04.2017 to 30.6.2017. The counsel for the petitioner further drew the

attention of the court to the earlier interim orders granted by this court under identical situations i.e. vide orders dated 19.08.2019 and 08.03.2022.

Given the said facts and circumstances of the case and also taking note to the two earlier interim protections granted by this court, IA No.13 (in WPT 131 of 2018) to the aforesaid extent stands allowed, inasmuch as, subject to the petitioner's depositing 40 percent of the amount assessed and demand made by the respondents within a period of 30 days, the execution of the remaining part of the demand dated 30.05.2022 shall remain stayed till the next date of hearing.

Considering the fact that the matter is of the year 2018, let the writ petition itself be listed for hearing on 27.01.2023 along with WPT No.23 of 2021.

Sd/-
(P. Sam Koshy)
Judge