



2026:CGHC:9433-DB



2026:CGHC:9433-DB

NAFR**HIGH COURT OF CHHATTISGARH AT BILASPUR****MCC No. 182 of 2026**

Sri Balaji Metals And Minerals Private Ltd. Having Its Office At Village Dumarpara, Tahsil Baradwar Distt. Sakti (C.G.) Through Its Director And Authorised Signatory Raghav Lakhotia, S/o Late M.P. Lakhotia, aged About 46 Years, R/o At Village Dumarpara, Tahsil Baradwar, Distt Sakti (C.G.)

... Applicant(s)**versus**

1. Union of India Through The Secretary, Department of Revenue, Ministry of Finance, North Block New Delhi 110001
2. State of Chhattisgarh Through Its Principal Secretary, Department of Commercial Tax-Gst Mantralaya, Mahanadi Bhawan, Atal Nagar, Naya Raipur, Raipur (C.G.)
3. Central Board of Indirect Taxes And Customs Ministry of Finance North Block, New Delhi – 110001
4. The Goods and Services Tax Council Through The Secretary 5th Floor, Tower 2, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi 110001
5. The Senior Intelligence Officer Office of DGGI Raipur Zonal Unit 4th Floor, Rio Complex, Near Fruit Market, Lalpur, Raipur 492001
6. The Director Office of DGGI Dggi Raipur Zonal Unit 4th Floor, Rio Complex, Near Fruit Market, Lalpur, Raipur 492001
7. Principal Commissioner Central GST and Central Excise, GST Bhavan, Dhamtari Road, Tikrapara, Raipur 492001



8. The Superintendent (Preventive) Central GST and Central Excise
Gst Bhavan, Dhamtari Road, Tikrapara, Raipur 492001

... **Non-applicants(s)**

(Cause-title taken from Case Information System)

For Applicant	:	Mr. Ankit Pandey, Advocate.
For Non-applicant No. 1	:	Ms. Annpurna Tiwari, Central Government Counsel.
For Non-applicant No. 2	:	Mr. Priyank Rathi, Government Advocate.
For Non-applicants No. 3 to 8:	:	Mr. Maneesh Sharma, Advocate.

Hon'ble Shri Ramesh Sinha, Chief Justice

Hon'ble Shri Ravindra Kumar Agrawal, Judge

Order on Board

Per Ramesh Sinha, Chief Justice

24.02.2026

1. Heard Mr. Ankit Pandey, learned counsel for the applicant. Also heard Ms. Annpurna Tiwari, learned Central Government Counsel for non-applicant No. 1; Mr. Priyank Rathi, learned Government Advocate for non-applicant No. 2; and Mr. Maneesh Sharma, learned counsel for non-applicants No. 3 to 8.

2. The present MCC has been filed by the applicant seeking restoration of WPT No. 170 of 2023, which was dismissed on account of non-deposit of cost of Rs. 25,000/- as directed by this Court vide order dated 21.01.2026.

3. Learned counsel for the applicant submits that due to unavoidable circumstances, the aforesaid cost could not be deposited within the



stipulated time. It is further submitted that the applicant is ready and willing to deposit the said amount forthwith.

4. Considering the submissions made and in the interest of justice, the applicant is granted 24 hours' time from today to deposit a sum of **Rs. 25,000/-** before the Registry of this Court. The Registry shall, upon such deposit, transmit the said amount to the Government Children's Home for Orthopedically Handicapped, Mana Camp, Raipur (C.G.).

5. It is directed that upon deposit of the aforesaid cost within the stipulated period and filing of the receipt evidencing such deposit before the Registry, WPT No. 170 of 2023 shall stand restored to its original number and the Registry is further directed to list the case before this Court for consideration in due course.

6. In case the cost is not deposited within the time granted, this order shall automatically stand vacated without further reference to the Bench of this Court.

7. The MCC stands **disposed off** accordingly.

Sd/-
(Ravindra Kumar Agrawal)
Judge

Sd/-
(Ramesh Sinha)
Chief Justice