

**HIGH COURT OF CHHATTISGARH AT BILASPUR****MCRC No. 1482 of 2026****Anil Singh *Versus* State of Chhattisgarh****Order Sheet**

16/03/2026	Heard Mr. Prafull Bharat, learned Senior Advocate alongwith Mr. Manish Nigam, learned counsel for the applicant. Also heard Mr. Maneesh Sharma, learned counsel for the U.O.I. Mr. Maneesh Sharma, learned counsel appearing for the non-applicant submits that his reply is yet to be filed therefore, he prays for time to file a reply. Prayer is allowed. A week's time is granted to the learned counsel for the non-applicant/UOI to file a reply. Thereafter, one week's time is granted to the learned counsel for the applicant to file a rejoinder. Learned counsel for the applicant submits that he has filed I.A. No. 2/2026 seeking exemption from filing



Kunal	the First Information Report (FIR), as pointed out in default by the Registry. It is submitted that under the provisions of the GST Act, 2017, there is no provision for lodging of an FIR and the proceedings are initiated by filing a complaint case by the concerned department. On due consideration of the submission made by learned counsel for the applicant and the facts stated in the application, I.A. No. 2/2026 is allowed. The requirement of filing the copy of FIR is hereby exempted. List the case thereafter. Sd/- (Ramesh Sinha) Chief Justice
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