



HIGH COURT OF CHHATTISGARH AT BILASPUR

TAXC No. 73 of 2024

A.S. SALES CORPORATION **versus** COMMISSIONER OF COMMERCIAL TAX

TAXC/69/2024, TAXC/46/2024

Order Sheet

17/03/2025	Mr. Vijay Shankar Mishra, counsel for the appellant. Mr. Rahul Tamaskar, G.A. for the State. In compliance of the order of this Court dated 19.04.2023 passed in TAXC No. 61 of 2022 the Tribunal framed the following substantial questions of Law:- 1. "Whether the Tribunal has erred in law in maintaining the order passed by the Dy. Commissioner without deciding the preliminary objection raised about the maintainability to exercise the power u/s 49(3) of Act 2005." 2. "Whether the Tribunal has erred in law in maintaining the penalty of Rs. 6,00,346/- imposed u/s-22(2) of the C.G. Vat Act 2005 without taking cognizance and without rebutting the binding precedents relied upon by the appellant." Issue notice to the appellant and the respondent.

Mr. Vijay Shankar Mishra, learned counsel appearing on behalf of appellant accepts notice.

Mr. Rahul Tamaskar, learned counsel appearing on behalf of the respondent accepts notice.

List these matters for final hearing in the week after next.

Meanwhile, learned counsel for the parties are at liberty to file their pleadings in support of their case, if any.

Sd/-

(Sanjay K. Agrawal)
Judge

Sd/-

(Sanjay Kumar Jaiswal)
Judge