



2026:CGHC:17848

NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No. 99 of 2023

* - Rajesh Kumar Gupta S/o Surendra Prasad Gupta Aged About 34 Years
R/o Balaji Ward No. 13, G-10 Bailakota Complex, Maharani Hospital,
Jagdalpur Chhattisgarh.

... Petitioner

Versus

1 - Joint Commissioner (Appeals) State Goods And Service Tax, Raipur
Chhattisgarh.

2 - Assistant Commissioner, Division-II, Jagdalpur Circle-1, State Goods And
Services Tax, Jagdalpur, Chhattisgarh.

... Respondents

For Petitioner	:	Mr. Palash Soni, Advocate
For Respondents/State	:	Ms. Anuradh Jain, Dy.Govt. Advocate

Hon'ble Shri Justice Rakesh Mohan Pandey **Order on Board**

20/04/2026

1. The petitioner has filed this petition seeking the following relief(s):-

“10.a That, this Hon'ble Court may kindly be pleased to allow the present writ petition.

10.b That, this Hon'ble Court may kindly be pleased to issue writ/Order/Direction thereby allowing the ITC in terms of Circular no. 183/2022-GST issued by CBIC, as claimed by the petitioner for purchases made by M/S Kusum Traders & Hardware amounting to CGST-Rs.1,27,294/- & SGST-Rs.1,27,294/- (Total-Rs.1,54,588/-) for which the Certificate/Letter of confirmation was already provided by the supplier.

10.c That, this Hon'ble Court may kindly be pleased to issue writ/Order/Direction to respondents thereby holding the impugned Order passed by Respondent no. 1 in **Annexure-P/7** as issued to the petitioner as bad in law and /



or in violation of fundamental rights and / or in violation of principles of natural justice and quash/set aside the same.

10.d That, this Court may kindly be pleased to issue order/s, direction/s, writ/s or any other relief/s as this Hon'ble Court deems fit and proper considering the facts and circumstances of the present case and in the interest of justice."

2. Learned counsel for the petitioner seeks permission of this Court to withdraw this petition with liberty to prefer an appeal before the GST Appellate Tribunal.
3. No objection from other side.
4. Accordingly, the petition is **dismissed** as withdrawn with the aforesaid liberty.

Sd/-
(Rakesh Mohan Pandey)
Judge