



## HIGH COURT OF CHHATTISGARH AT BILASPUR

**TAXC No. 78 of 2025**

M/S HI-TECH ABRASIVES LIMITED **versus** THE COMMISSIONER

### **Order Sheet**

|                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <p><b>21/01/2026</b></p> | <p>Mr. Chandrikaditya Pandey, Counsel for the Appellant.</p> <p>Mr. Ashutosh Singh Kachhawaha, Counsel for the Respondent.</p> <p>Counsel for the Appellant submits that this matter is to be argued by outsider counsel and prays for time in the matter.</p> <p>As prayed by him, post this matter after three weeks' for consideration on admission.</p> <div style="display: flex; justify-content: space-around; align-items: flex-end; margin-top: 20px;"> <div style="text-align: center;"> <p><b>-Sd/-</b><br/> <b>(Sanjay S. Agrawal)</b><br/> <b>Judge</b></p> </div> <div style="text-align: center;"> <p><b>-Sd/-</b><br/> <b>(Amitendra Kishore Prasad)</b><br/> <b>Judge</b></p> </div> </div> <p>Chandrakant</p> |