HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No. 58 of 2025

M/S SHANKAR GLASS AND PLYWOOD CENTRE **versus** STATE OF CHHATTISGARH and Others

Order Sheet

21/04/2025	Shri Vikram Sharma, counsel for the petitioner. Ms. Anuradha Jain, PL for State/respondent(s). Heard. **Admit.** Also heard on I.A. No.2/2025, application for grant of interim relief. Learned counsel for the petitioner would submit that original assessment order was passed on 15.04.2024 raising a demand of Rs.16,42,900/-, after imposing penalty of Rs.82,287/-. He further submits that after the said order was passed the assessee filed a rectification application under Section 161 of the GST Act within the limitation of 3 months, however, the same was dismissed on 03.12.2024. He further submits that when the assessee preferred an appeal under Section 107 of the CG Goods and Services

	Tax Act, 2017 the same was dismissed vide order dated 11.03.2025 on the ground of limitation and the merit was not touched. To support his contention, learned counsel placed reliance in the matters of **Sri Balaji Tollways (Madurai) Private Limited vs. The Deputy State Tax Officer-2**[1] passed by the Madurai Bench of Madras High Court, **M/s. Summitworks Technologies Pvt. Ltd. vs. The Deputy Commissioner (ST)**[2] passed by the High Court of Judicature at Madras, **M/s. SPK and Co vs. The State Tax Officer**[3] passed by the Madurai Bench of Madras High Court. Learned counsel for the petitioner further submits that the issue in question directly came before the Madras High Court in the matter of **M/s. SPK and Co** (supra) whereupon the Hon'ble Court has observed that if any rectification application has been preferred and an order has been passed the same would get merged into the original order and the period of limitation to challenge the original assessment order would count from the date on which the order of rectification has been passed. On the other hand, learned counsel for the Revenue failed to demonstrate any case law, however, strongly opposed the submission put forth by counsel for the petitioner and at this juncture prays for time to file reply. In view of the above, this Court is of the view that a strong case is made out for grant of stay. Purely as an interim measure, it is directed that effect

1 W.P.(MD) No.8618 of 2025 and W.M.P.(MD) Nos.6441 and 6442 of 2025

2 W.P.No.35096 of 2024 and W.M.P. Nos.38021 & 38023 of 2024

3 W.P.(MD) Nos.27787 and 27788 of 2024 and W.M.P.(MD) Nos.23585 and 23586 of 2024

Avinash	and operation of the original assessment order dated 15.04.2024 shall remain stayed till the next date of hearing. Reply be filed within four weeks. List this matter immediately after summer vacation. Sd/- **(Deepak Kumar Tiwari)** **Judge**