



2026:CGHC:20902



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NAFR**HIGH COURT OF CHHATTISGARH AT BILASPUR****WPC No. 2454 of 2022**

Shukla Construction Through Its Proprietor Abhay Kumar Shukla, Aged About 51 Years, S/o Late Shri Ravindra Shukla Plot No. 16 And 29, Sunder Vihar Colony Via Jamul Cement Works Bhilai - 490024, District : Durg, Chhattisgarh

... Petitioner(s)**versus**

1 - Bharat Sanchar Nigam Limited Through Assistant General Manager, Room No. 210, Second Floor, Door Sanchar Bhawan, Near Patel Chowk Durg, District : Durg, Chhattisgarh

2 - Bharat Sanchar Nigam Limited Through its Internal Financial Advisor, Room No. C - 108, First Floor, BSNL Chhattisgarh Telecom Circle, Khamhardih - Raipur, District : Raipur, Chhattisgarh

3 - Joint Commissioner, Chhattisgarh State Commercial Tax Office (GST), Malviya Nagar, Durg, District : Durg, Chhattisgarh

... Respondent(s)

(Cause Title downloaded from CIS Periphery)



For Petitioner(s) : Mr. Jitendra Gupta, Advocate
For Respective : Mr. Anand Dadariya, Dy. AG and Mr. Rahul
Respondents Mishra, Advocate

SB: Hon'ble Mr. Justice Amitendra Kishore Prasad
Order on Board

05/05/2026

1. Heard.
2. By way of this petition, the petitioner has prayed for the following reliefs :

10.1 That, this Hon'ble Court may kindly be pleased to direct the respondents to produce the entire land acquisition records.

10.2 That, this Hon'ble Court may kindly be pleased to direct the respondents to refund the GST Amount of the petitioner, which was collected from the petitioner's firm.

10.3 That, this Hon'ble Court may kindly be pleased to hold that the petitioner is entitled outstanding payments ("Payment of GST Amount") along with 18% interest per annum from the Respondent BSNL as per the Clause 15, 16 & 17 of the Micro, Small & Medium Enterprises Development Act 2006.

10.4 That, this Hon'ble Court may kindly be pleased to direct the respondent to consider the petitioner representation dated 04.04.2022 regarding refund of GST Amount of the Petitioner's Firm.

10.5 That, this Hon'ble Court may be pleased to pass any other relief that this Hon'ble Court may please deem fit and proper.



3. Learned counsel for the petitioner seeks a limited prayer to dispose of this petition with a direction to the concerned authority to decide the representation filed by the petitioner in order to adjudicate his grievance.
4. Considering the aforesaid aspects of the matter, the petitioner is directed to approach the concerned authority along with a copy of his representation and a certified copy of this order. In turn, the concerned authority is directed to decide the same within a period of 90 days from the date of receipt of the same, in accordance with law.
5. It is made clear that this Court has not expressed any opinion on the merits of the case and the concerned authority is at liberty to pass appropriate orders in accordance with law.
6. With the aforesaid observations/directions, the Writ Petition stands disposed of.

Sd/-

(Amitendra Kishore Prasad)

Judge

Shyna Ajay