HIGH COURT OF CHHATTISGARH, BILASPUR

Order Sheet

WPT No.131 of 2018

Shree Raipur Cement Plant **Versus** State of Chhattisgarh & ors

08/3/2022	Mr. Sanjay Jhanwar, Sr. Advocate along with Mr. Raja Sharma, Advocate for the petitioner. Mr. Sandeep Dubey, Dy. Advocate General for the State. Heard on I.A. No.11/2022, an application for grant of interim relief. Learned Senior Counsel for petitioner would submit that petitioner has filed an application for grant of interim relief, which is consequential in nature in view of main relief sought for in writ petition under Relief Clause No.10 (d). He submits that petitioner is entitled for grant of eligibility certificate in view of Industrial Policy, 2014-19 of the State Government and Memorandum of Understanding (MoU) executed between petitioner and respondents. However, the respondent authorities have declined to issue eligibility certificate in favour of petitioner which made the petitioner to file instant petition on the grounds mentioned therein seeking quashment of order dated 9.5.2018 passed by respondent No.8 dismissing appeal preferred by petitioner against the order dated 8.5.2017 passed by respondent

	No.7 declining to grant exemption from entry tax in respect of production of clinker. He contended that during pendency of writ petition, on 30.4.2019 respondent authority concerned has raised demand of tax for financial year 2014-15. Petitioner filed an application for grant of stay which was considered and partly allowed by Co-ordinate Bench of this Court vide order dated 19.8.2019. It was ordered that on petitioner's depositing 40% of demand made as per notice Annexure P-18 within a period of 15 days, no coercive steps shall be taken by respondent authorities for recovery of remaining part of amount. He submits that respondent authorities have again raised demand for financial year 2016-17. As main *lis* is still pending consideration before this Court, similar interim relief, as granted vide order dated 19.8.2019, may be granted to petitioner protecting interest of petitioner during pendency of this petition. On the other hand, learned State Counsel submits that order annexed along with I.A. No.11/2022 is not put to challenge by petitioner, hence relief which is sought for by petitioner in I.A. No.11/2022, cannot be granted. He opposes submissions of learned counsel for petitioner for grant of interim relief and prays that this matter may be taken up for final hearing at the earliest.

Heard learned counsel for parties on I.A. No.11/2022 and also perused detailed order dated 19.8.2019 passed by Co-ordinate Bench of this Court by which application for grant of interim relief (IA No.1/2019) with respect to demand raised by respondents for financial year 2014-15 in April, 2019 was partly allowed.

Taking into consideration facts and circumstances of case, particularly the fact that while considering subject-matter in issue in writ petition, petitioner has been granted interim relief subject to deposit of 40% of demand raised for financial year 2014-15, it is directed that on petitioner's depositing 40% of the demand raised for the financial year 2016-17 vide notice dated 27.12.2021, within 15 days, the recovery of remainder shall remain stayed till next date of hearing.

Accordingly, I.A. No.11/2022 stands disposed of.

Certified copy as per rules.

Sd/-
(Parth Prateem Sahu)
Judge

roshan/-