

HIGH COURT OF CHHATTISGARH, BILASPU



2026:CGHC:3625

Order Sheet

WPT No. 61 of 2016

- M/s. My Home Industries Ltd. Chitrakote Road, Jagdalpur (Chhattisgarh), P.S. Jagdalpur, Distt. Bastar (Chhattisgarh) Pin 494001 --- **Petitioner**

Versus

1. The State of Chhattisgarh through Secretary, Commercial Tax Department, Mantralaya, Mahanadi Bhawan, Naya Raipur, (Chhattisgarh)
2. The Commissioner of Commercial Tax, Chhattisgarh, Mantralaya, Mahanadi Bhawan, Naya Raipur, (Chhattisgarh) --- **Respondents**

06.05.2016	Mr. S.R. Rao & Mr. Manoj Kumar Sinha, counsel for the Petitioner. Mr. Gary Mukhopadhyay, Dy.G.A., for the State/ respondents. Learned State Counsel prays for time to file reply. Learned counsel for the petitioner submits that Value Added Tax (VAT) has been applied unanimously on the MRP and the market value though the difference of VAT should have been charged in between MRP and market value. He further submits that there has been no change of quantity of cement which was transferred from the Head Office at Visakhapatnam (A.P.) to the Branch at Chhattisgarh. Therefore, no interpolation in the quantity has been made and the entire miscalculation has been arrived at because of malfunction of the computer software. Issue notice to the respondents as per rules. Also heard on application seeking interim relief.	



2026:CGHC:3625

R a o	Issue notice on I.A.No.1 as above. In the meanwhile, it is directed that on petitioner's depositing 40% of the amount, recovery of remaining amount shall remain stayed till the next date of hearing. Cc as per rules. Sd/- GOUTAM BHADURI JUDGE	
-------	--	--