HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No. 191 of 2025

ERA INFRA ENGINEERING LIMITED **versus** DEPUTY COMMISSIONER

Order Sheet

12/12/2025	Mr. Anirban Bhattacharya and Mr. Palash Tiwari, counsel for the petitioner. Mr. DR Minj, Govt. Advocate for the State/respondents. Heard. Learned counsel for the petitioner submits that the petitioner/company admitted insolvency before NCLT vide Order dated 08.5.2018 passed by NCLT and resolution professional was appointed by the same order. Vide impugned Order dated 12.12.2023 (Annexure-P/2) the authorities have raised demand of Rs.13927044.76/- which is due prior to commencement of Corporate Insolvency Resolution Process (CIRP). The resolution professional made public announcement on 15.5.2018 to submit claim and last date of submission of claim was 28.5.2019, but the respondent authorities did not submit their claim. The resolution plan was approved by the NCLT vide Order dated 11.6.2024, thereafter insolvency of the petitioner company resolved on 11.6.2024 and new management took over the

	management of the company. Thus, since the impugned demand order (Annexure-P/2) passed by the respondent authorities were pertaining to the period prior to the commencement of CIRP, therefore, in view of the Circular dated 23.3.2020 issued by Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing, as also judgment rendered by the Hon'ble Apex Court in the case of **Ghanshyam Mishra and Sons Private Ltd. Thro. Authorised signatory vs. Edelweiss Asset Reconstruction Company Ltd. Thro. The Director and ors. (2021) 9 SCC 657,** the respondents are not entitled to get any amount of said dues as the same stand extinguished due to non filing of the claim. Hence, learned counsel for the petitioner prays that interim protection may be granted to the petitioner and effect of the impugned order may be stayed. In reply, learned counsel for the State/respondents referring to Section 82 of the Chhattisgarh Central Goods and Services Tax, 2017 would submit that though the petitioner company went in CIRP vide order dated 08.5.2018 passed by NCLT, but Section 82 provides that an amount payable under CGGST Act, 2017 payable by taxable person or any other person on account of tax, interest or penalty shall first charge on the property of the taxable person or such person. Even vide Letter dated 18.02.2021 (Annexure-P/9), the petitioner company had accepted to pay the tax dues, therefore, interim protection may not be granted. Having considered that Since CIRP order has passed pertaining to the petitioner company on 08.5.2018 thereafter by appointing resolution professional, who made public announcement on 15.5.2018 to submit claim by all the entities and the last date was 28.5.2018, but the respondent/State did not make any claim before the resolution professional and

Bini	resolution plan was approved by NCLT on 11.6.2024 thereby insolvency of the petitioner was resolved on 11.6.2024 as new management takes over the management of the company. Thus, since the respondents/State did not submit their claim within specified period, hence, having considered circular dated 23.3.2020 issued by Govt. of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs GST Policy Wing, and the judgment rendered by the Apex Court in **Ghanshyam (supra)**, it is directed that no coercive steps shall be taken against the petitioner company pertaining to the impugned order till further orders. Two weeks time is granted to learned counsel for the respondents to file reply. Sd/- **(Naresh Kumar Chandravanshi)** **Judge**