

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 18713/2026

[Arising out of impugned judgment and order dated 18-11-2025 in WA No. 830/2025 passed by the High Court of Chhatisgarh at Bilaspur]

MUNICIPAL COMMISSIONER RAIGARH

Petitioner(s)

VERSUS

M/S JINDAL STEEL AND POWER LIMITED & ORS.

Respondent(s)

(IA No. 106891/2026 - CONDONATION OF DELAY IN FILING
IA No. 106892/2026 - EXEMPTION FROM FILING O.T.)

Date : 21-04-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE K.V. VISWANATHAN
HON'BLE MR. JUSTICE NONGMEIKAPAM KOTISWAR SINGH

For Petitioner(s) :

Mr. Padmesh Mishra, Adv.
Mr. Aayushmaan Vatsyayana, AOR

For Respondent(s) :

Mr. Balbir Singh, Sr. Adv.
Mr. Vishal Agarwal, Adv.
Ms. Neha Gulati, Adv.
Ms. Tuhina Sinha, Adv.
Ms. Shubhangi Arora, Adv.
Ms. Disha Jham, Adv.
Mr. Saurav Kumar, Adv.
Mr. Ravi Bharuka, AOR

UPON hearing the counsel the Court made the following
O R D E R

1. Application for exemption from filing official translation is allowed.
2. Delay condoned.

3. Heard Mr. Padmesh Mishra, learned counsel appearing for the petitioner and Mr. Balbir Singh, learned senior counsel appearing for respondent Nos. 1 and 2, on caveat.

4. Mr. Padmesh Mishra, learned counsel submits that under the Madhya Pradesh Municipal Limits Rules, 1996 (for short, "the Rules") as applicable to Chhattisgarh, 'terminal tax' is defined under Rule 2(c) of the Rules, 1996 (page 136 pdf 150). Learned counsel submits that the plant of the respondent is situated across the Municipal Corporation, Raigarh, Kirodimal Nagar Panchayat, Khairpur Gram Panchayat and Chiraipani Gram Panchayat. The exit gate from where the goods leave their precincts of the factory is at Chiraipani Gram Panchayat. The High Court has interpreted Rule 2(c) of the Rules to mean that since the exit gate is at Chiraipani Gram Panchayat and the exit does not happen within the municipal limits of Raigarh, 'terminal tax' would not be leviable. Learned counsel submits that what is to be seen is the place where the factory is located and not just the gate.

5. This is seriously contested by Mr. Balbir Singh, learned senior counsel who supports the reasoning of the Courts below.

6. Issue notice to respondent No.3
7. Liberty is granted to granted to serve the standing counsel for respondent No.3-State, in addition.
8. List the matter for hearing on 19th May, 2026.
9. The parties to file short note of submissions with authorities relied upon.

(ANITA MALHOTRA)
AR-CUM-PS

(MANOJ KUMAR)
COURT MASTER