



HIGH COURT OF CHHATTISGARH, BILASPUR
Order Sheet

WPT No. 9 of 2023

- M/s Mamidi Auto Agency, Industrial Area, Sector- C, Plot No. 2 K, Sirgitti Bilaspur, Through Proprietor, Smt. M. Usha Nandini, Aged About 56 Years, W/o M. Murlidhar, R/o Rama World, Near New Bus Stand, Raipur Raod, Bilaspur, Tehsil And, District : Bilaspur, Chhattisgarh

---- **Petitioner**

Versus

1. State Of Chhattisgarh Through Its Secretary, Department Of Industries, Mahanadi Bhawan, Atal Nagar, Nawa Raipur,, District : Raipur, Chhattisgarh
2. State Of Chhattisgarh Through Its Secretary, Department Of Urban Administration And Development, Mahanadi Bhawan, Atal Nagar, Nawa Raipur, District : Raipur, Chhattisgarh
3. Director Directorate Of Industries, Udyog Bhawan, Ring Road No. 1, Telibandha, Raipur Tehsil And, District : Raipur, Chhattisgarh
4. Chhattisgarh Industrial Development Corporation (C S I D C) Through Its, Chief Executive Officer/executive Director, Raipur Tahsil And, District : Raipur, Chhattisgarh
5. Municipal Corporation Through Its Commissioner, Municipal Corporation,, District : Bilaspur, Chhattisgarh
6. Zone Commissioner Zone No. 2, Tifra, Municipal Corporation, Bilaspur, Tehsil And, District : Bilaspur, Chhattisgarh
7. Assistant Revenue Officer Municipal Corporation, Bilaspur, Tehsil And, District : Bilaspur, Chhattisgarh
8. Deputy Revenue Inspector Municipal Corporation Bilaspur, Tehsil And, District : Bilaspur, Chhattisgarh

---- **Respondent**

WPT No. 10 of 2023

- Shri Om Oil Extraction Ltd. Sector C Plot No. 55, 56 And 59b Sirgitti Industrial, Bilaspur, Chhattisgarh, Through Its Director Shubham Agrawal.

---- **Petitioner**

Versus

1. Municipal Corporation, Bilaspur Through Its Commissioner, Bilaspur, District : Bilaspur, Chhattisgarh



2. Zone Commissioner Zone No. 02, Sirgitt/tifra, Municipal Corporation, Bilaspur, District : Bilaspur, Chhattisgarh
3. Revenue Officer Municipal Corporation Bilaspur, District : Bilaspur, Chhattisgarh
4. Revenue Inspector Department Of Revenue, Municipal Corporation, Bilaspur, District : Bilaspur, Chhattisgarh
5. State Of Chhattisgarh Through Its Secretary, Department Of Industries, Mahanadi Bhawan, Atal Nagar, Nawa Raipur, District : Raipur, Chhattisgarh
6. State Of Chhattisgarh Through Its Secretary, Department Of Urban Administration And Development, Mahanadi Bhawan, Atal Nagar, Nawa Raipur, District : Raipur, Chhattisgarh
7. Director Directorate Of Industries, Udyog Bhawan, Ring Road No.01, Telibandha, Raipur, District : Raipur, Chhattisgarh
8. Chhattisgarh State Industrial Development Corporation (Csidc) Through Its Chief Executive Officer/executive Director, Raipur, District : Raipur, Chhattisgarh

---- Respondent

WPT No. 11 of 2023

- Bilaspur Transformer Private Limited Company Sector-C, Plot No. 59/a12 And 13, Sirgitti Industrial Area, Sirgitti, Tehsil And District- Bilaspur Through Director, Yogesh Gupta, Aged About 46 Years, S/o K. L. Gupta, R/o Rama Valley Raipur Raipur Road, Bilaspur, Tehsil And District- Bilaspur, Chhattisgarh

---- Petitioner

Versus

1. State Of Chhattisgarh Through Its Secretary, Department Of Industries, Mahanadi Bhawan, Atal Nagar, Nawa Raipur, District : Raipur, Chhattisgarh
2. State Of Chhattisgarh Through Its Secretary, Department Of Urban Administration And Development, Mahanadi Bhawan, Atal Nagar, Nawa Raipur, District : Raipur, Chhattisgarh
3. Director Directorate Of Industries, Udyog Bhawan, Ring Road No. 1, Telibandha Raipur Tehsil And District Raipur, Chhattisgarh
4. Chhattisgarh Industrial Development Corporation (Csidc) Through Its, Chief Executive Officer/executive Director, Raipur Tehsil And District- Raipur, Chhattisgarh
5. Municipal Corporation Through Its Commissioner, Municipal Corporation



Bilaspur, District : Bilaspur, Chhattisgarh

6. Zone Commissioner Zone No. 2, Tifra, Municipal Corporation Bilaspur, Tehsil And District- Bilaspur, Chhattisgarh
7. Revenue Officer Municipal Corporation, Bilaspur Tehsil And District- Bilaspur, Chhattisgarh
8. Revenue Inspector Municipal Corporation Bilaspur, Tehsil And District- Bilaspur, District : Bilaspur, Chhattisgarh

---- Respondent

WPT No. 12 of 2023

- T. L. Agrotech, Sector B, C-67, Industries Area, Sirgitti Bilaspur Through Its Proprietor Kamal Kishor Agrawal, District : Bilaspur, Chhattisgarh

---- Petitioner

Versus

1. Municipal Corporation Bilaspur Through Its Commissioner, Bilaspur, District : Bilaspur, Chhattisgarh
2. Zone Commissioner Zone No. 2, Tifra, Municipal Corporation, District : Bilaspur, Chhattisgarh
3. Revenue Officer Municipal Corporation Bilaspur, District : Bilaspur, Chhattisgarh
4. Revenue Inspector Department Of Revenue, Municipal Corporation, Bilaspur, District : Bilaspur, Chhattisgarh
5. State Of Chhattisgarh Through Its Secretary, Department Of Industries, Mahanadi Bhawan, Atal Nagar, Nawa Raipur, District : Raipur, Chhattisgarh
6. State Of Chhattisgarh Through Its Secretary, Department Of Urban Administration And Development, Mahanadi Bhawan, Atal Nagar, Nawa Raipur, District : Raipur, Chhattisgarh
7. Director Directorate Of Industries, Udyog Bhawan, Ring Road No. 1, Telibandha, Raipur, District : Raipur, Chhattisgarh
8. Chhattisgarh State Industrial Development Corporation, (Csidc) Through Its Chief Executive Officer/executive Director, Raipur, District : Raipur, Chhattisgarh

---- Respondent

WPT No. 13 of 2023

- M/s Rishi Iron And Steel Industries Infront Of C.S.I.D.C. Office, Tifra, Bilaspur, Tahsil And District Bilaspur, Chhattisgarh Through Its Authorised Partner Mr. Ashok Rishi S/o Late Muluk Raj Rishi, Aged About 69 Years,



R/o - 84, Rishi Lane, J P Vihar, Mangala, Bilaspur, Tahsil And District-
Bilaspur, Chhattisgarh

---- Petitioner

Versus

1. State Of Chhattisgarh Through The Principal Secretary, Urban Admin And Development Department, Capitol Complex, 4th Floor, D-Block, Indrawati Bhawan, Atal Nagar, Nava Raipur, Chhattisgarh
2. Municipal Corporation Bilaspur Through Its Commissioner, Vikas Bhawan, Raipur Road, Nehru Chowk, District : Bilaspur, Chhattisgarh
3. Zone Commissioner Zone No.2, Municipal Corporation Bilaspur, Vikas Bhawan, Raipur Road, Nehru Chowk, District : Bilaspur, Chhattisgarh
4. Revenue Officer Municipal Corporation Bilaspur, Vikas Bhawan, Raipur Road, Nehru Chowk, District : Bilaspur, Chhattisgarh

---- Respondent

WPT No. 14 of 2023

- Central India Gum And Chemical Industries, Through Proprietor, Ramakant Gupta, Aged About 76 Years, S/o Late Danveer Gupta, Plot No. 11, Industrial Area, Tifra, Tehsil And District Bilaspur Chhattisgarh.

---- Petitioner

Versus

1. State Of Chhattisgarh Through Its Secretary, Department Of Industries, Mahanadi Bhawan, Atal Nagar, Nawa Raipur, District Raipur Chhattisgarh.
2. State Of Chhattisgarh, Through Its Secretary, Department Of Urban Administration And Development, Mahanadi Bhawan, Atal Nagar, Nawa Raipur, District : Raipur, Chhattisgarh
3. Director, Directorate Of Industries, Udyog Bhawan, Ring Road No. 1, Telibandha, Raipur, tehsil And District Raipur Chhattisgarh.
4. Chhattisgarh, Industrial Development Corporation (Csidc) Through Its, Chief Executive Officer/executive Director, Raipur, tehsil And District Raipur Chhattisgarh.
5. Municipal Corporation, Through Its Commissioner, Municipal Corporation, Bilaspur Chhattisgarh.
6. Zone Commissioner, Zone No. 2, Tifra, Municipal Corporation, Bilaspur, Tehsil And District Bilaspur Chhattisgarh.
7. Revenue Officer, Municipal Corporation, Bilaspur, tahsil And District Bilaspur Chhattisgarh.



8. Revenue Inspector, Municipal Corporation Bilaspur, Tehsil And, District : Bilaspur, Chhattisgarh

---- Respondent

WPT No. 15 of 2023

- M/s Bahubali Udyog Plot No. 21 A, Industrial Area, Tifra, Tehsil And District Bilaspur, Through Partner, Bhupendra Kumar Jain Aged About 50 Years. S/o Shri Prakash Chand Chanderia, R/o D-28, Vinoba Nagar, Bilaspur District Bilaspur Chhattisgarh.

---- Petitioner

Versus

1. State Of Chhattisgarh Through Its Secretary, Department Of Industries, Mahanadi Bhawan, Atal Nagar, Nawa Raipur, District Raipur Chhattisgarh.
2. State Of Chhattisgarh Through Its Secretary, Department Of Urban Administration And Development, Mahanadi Bhawan, Atal Nagar, Nawa Raipur, District Raipur Chhattisgarh.
3. Director, Directorate Of Industries, Udyog Bhawan, Ring Road No. 1, Telibandha, Raipur, Tahsil And District Raipur Chhattisgarh
4. Chhattisgarh, Industrial Development Corporation (Csidc) Through Its, Chief Executive Officer/executive Director, Raipur, Tahsil And District Raipur Chhattisgarh.
5. Municipal Corporation, Through Its Commissioner, Municipal Corporation, Bilaspur Chhattisgarh.

---- Respondent

WPT No. 16 of 2023

- Vidhya Shree Industries Through Its Partner, Prashant Jain, Aged About 42 Years, S/o Late Shri Prakash Chandra Chanderia, Plot No. 34 And 40, Industrial Area, Tifra, Tehsil And District - Bilaspur, Chhattisgarh.

---- Petitioner

Versus

1. State Of Chhattisgarh Through Its Secretary, Department Of Industries, Mahanadi Bhawan, Atal Nagar, Nawa Raipur, District : Raipur, Chhattisgarh
2. State Of Chhattisgarh Through Its Secretary, Department Of Urban Administration And Development, Mahanadi Bhawan, Atal Nagar, Nawa Raipur, District : Raipur, Chhattisgarh
3. Director, Directorate Of Industries, Udyog Bhawan, Ring Road No. 1,



Telibandha, Raipur, Tehsil And District Raipur, Chhattisgarh.

4. Chhattisgarh, Industrial Development Corporation (Csidc) Through Its Chief Executive Officer / Executive Director, Raipur, Tehsil And District Raipur, Chhattisgarh.
5. Municipal Corporation Through Its Commissioner, Municipal Corporation, Bilaspur, Chhattisgarh.
6. Zone Commissioner, Zone No. 2, Tifra, Municipal Corporation, Bilaspur, Tehsil And District Bilaspur, Chhattisgarh.
7. Revenue Officer, Municipal Corporation, Bilaspur, Tehsil And District Bilaspur, Chhattisgarh.
8. Revenue Inspector, Municipal Corporation Bilaspur, Tehsil And District Bilaspur, Chhattisgarh.

---- Respondent

13/01/2023	Mr. Himanshu Yadu, Advocate under instructions of Mr. Vaibhav Shukla, Mr. Surya Pratap Yuddhveer Singh, Advocate and Mr. Rupesh Shrivastava, Advocate for the petitioner. Mr. Harshwardhan Agrawal, Advocate and Mr. Ashutosh Trivedi, Advocate for the respondents/Municipal Corporation. Mr. Suyash Dhar, Advocate for the respondent/CSIDC. Let reply be filed both on admission as also for grant of interim relief within a period of three weeks. Meanwhile, considering the fact that the area where the petitioners-Establishment exists came under the Municipal limits only w.e.f. 31.07.2019 and the demand notice raised is from the period 2010 onwards, prima-facie a strong case for grant of interim relief to that extent is made out.
--------------------------	--



Accordingly, till the next date of hearing the respondents are restrained from initiating any coercive steps against the petitioners qua the demand of tax for the period from 2010 till 31.07.2019, so far as for the tax subsequent to 31.07.2019 is concerned, the same shall be subject to the decision to be taken in I.A. No.1 after the reply of the respondents are received.

List these cases along with WPT No. 255 of 2022.

**Sd/-
(P. Sam Koshy)
JUDGE**