

cf-101

(9) (2)

**IN THE HONBLE HIGH COURT OF  
JUDICATURE FOR CHHATTISGARH AT  
BILASPUR**

Single Bench

Writ petition (T) No. 22 Of 2013

**Petitioner(s)** : Mohammed Farooq Ali aged about 32  
years, s/o Mohammed Omer, r/o 18-02-906

P.No. 22/13  
Presented by Shri. Rajesh  
Dated 15/02/13  
G.M. Chawni P.O. Falaknuma Police  
station Falaknuma Hyderabad (A.P.)

**Versus**

**Respondents** : (1) Chhattisgarh State Minor Forest Produce  
(T&D) Cooperative Federation Limited  
A-25 V.I.P Estate near V.I.P. club  
Khamadih Shankar Nagar Police station  
Shankar Nagar Raipur (C.G.) through  
Managing Director

(2) State Of Chhattisgarh through Secretary  
Department of Commercial Tax D.K.S.  
Police station Civil Lines Mantralaya  
Bhavan Raipur (C.G.)



**Before: Hon'ble The Chief Justice And  
Companions Judges Of The Hon'ble High Court Of  
Judicature, Chhattisgarh At Bilaspur.**

10

3

**Petition Under Articles 226 Of The Constitution Of  
India For Issuance Of Writ In The Nature Of  
Certiorari, Mandamus, Prohibition And Other  
Suitable Writ Or Writs, Direction Or Directions,  
Order Or Orders**



113

**HIGH COURT OF CHHATTISGARH AT BILASPUR**

**Writ Petition (T) No.22 of 2013**

**Petitioner**

Mohammed Farooq Ali

*Versus*

**Respondents**

1. Chhattisgarh State Minor Forest Produce
2. State of Chhattisgarh

(Writ Petition under Article 226 of the Constitution of India)

---

Mr.Anand Mohan Tiwari, counsel for the petitioner.

None present for respondent No.1.

Mr.A.S.Kachhawaha, Deputy Additional General for respondent No.2/State.

---

(SB: Hon'ble Mr. T.P. Sharma, J.)

**ORDER**  
(28-2-2013)

1. Heard.
2. By this petition under Article 226 of the Constitution of India the petitioner has prayed for issuance of order in the nature of writ and has prayed for following substantial reliefs:-
  - "1. Declaring that the petitioner is not liable to pay 25% (Twenty Five percent) tax on purchases of Tendu Leaves made from the Chhattisgarh State Minor Produce (T&D) Cooperative Federation Limited.
  2. Declaring alternatively that the petitioner is liable to pay tax at the rate of 5% (Five percent) on purchase of Tendu Leaves from the Chhattisgarh State Minor Produce (T&D) Cooperative Federation Limited.
  3. Prohibiting and restraining respondent No.1 from collecting any State Value Added Tax at 25% (Twenty Five percent) on sales made to the petitioner of Tendu Leaves.
  4. Prohibiting and restraining alternatively respondent No.1 from collecting any State Value Added Tax exceeding 5%



114

(Five Percent) on sales made by it to the petitioner of Tendu Leaves.

5. Direct respondent No.1 to adjust any excess collection of tax in violation of law against tax collectible from the petitioner against such sales or alternatively refunding it to petitioner.
  6. Quashing notice being Annexure P/3 issued by respondent No.1 to the petitioner for payment of State Value Added Tax at the rate of 25% (Twenty Five Percent) on sales made by it to petitioner of Tendu Leaves."
3. Learned counsel appearing for the parties submit that the present petition is squarely covered by the order dated 6.2.2013 passed by this Court in Writ Petition (T) No.108 of 2012.
4. Consequently, the writ petition is disposed of reserving liberty to the petitioner to prefer an application before the Commissioner, VAT Act, if so advised, for exemption under the above stated notification and if such application is filed before the Commissioner, the Commissioner is required to decide the same as early as possible, preferably within a period of four weeks from the date of receipt of the application. No order as to costs.

Certified copy as per rules.

Sd/-  
T.P. Sharma  
Judge

BZ