



2026:CGHC:25411

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## HIGH COURT OF CHHATTISGARH AT BILASPUR

### WPT No. 90 of 2025

**1** - Ultratech Cement Limited Registered Address, B Wing, 2nd Floor, Ahura Centre Mahakali Caves Road, Andheri (East), Mumbai, District Mumbai (Maharashtra), Pin 400093 Chhattisgarh Address, Ultratech Cement Limited, Unit Rawan Cement Works, Post Grasim Vihar, Village Rawan, District Baloda Bazar Bhatapara Chhattisgarh Pin Code 493196 Through Its Authorised Signatory, Shri Vikas Singh, Aged About 38 Years, R/o Quarter No.2004, Rawan Cement Works, Post Grasim Vihar, Village Rawan, District Baloda Bazaar Bhatapara Chhattisgarh Pin Code 493196 Presently Posted As- Assistant General Manager Land And Legal,

... **Petitioner(s)**

**versus**

**1** - Union Of India Through Its, Secretary, Department Of Revenue, Ministry Of Finance, North Block, New Delhi Pin Code-110001

**2** - State Of Chhattisgarh Through Its Secretary, Department Of Finance, Government Of Chhattisgarh, Mantralaya, Mahanadi Bhawan, Atal Nagar, Nava Raipur District Raipur Chhattisgarh

**3** - Commissioner (Appeals) 1st Floor, Arera Telephone, Exchange (Atx Admin Block), Near Vindhayachal Bhawan, Arera Hills, Bhopal District Bhopal Madhya Pradesh Pin 462004

**4** - Additional Commissioner, Cgst And Central Excise, Bhopal 35-C, Gst Bhawan, Administration Area, Arera Hills, Bhopal, District Bhopal Madhya Pradesh Pin Code 462011

**5** - Deputy Director, Director General Of Goods And Services Tax Intelligence, Raipur Zonal Unit, Rio Mall, Iv Floor, Lalpur Dhamtari Road, Raipur, District Raipur Chhattisgarh

... **Respondent(s)**

For Petitioner	:	Mr. K. Rohan, Advocate along with Mr. Bharat Raichandani, Advocate
For Respondent No. 1	:	Mr. T.S. Sahu, CGC
For Respondent No. 2	:	Ms. Anuradha Jain, Dy. G.A.
For Respondents No.3-5	:	Mr. Maneesh Sharma, Advocate

**Hon'ble Shri Justice Rakesh Mohan Pandey**

**Order On Board**

**22.6.2026**

- 1) At the outset, learned counsel appearing for the petitioner prays that the petitioner may be permitted to prefer an appeal before the GST Appellate Tribunal, as the said Tribunal is now functional.
- 2) Learned counsel appearing for the respondent has no objection to the said prayer.
- 3) Permission granted.
- 4) Accordingly, the present writ petition is hereby disposed of, granting liberty to the petitioner to prefer an appeal before the GST Appellate Tribunal within a period of 30 days from today, along with an application for grant of stay and the interim relief granted by this Court shall continue to operate for a further period of 30 days.

**Sd/-**  
**(Rakesh Mohan Pandey)**  
JUDGE

Ajinkya