



CGHC010268342021



2026:CGHC:29586

NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No. 254 of 2021

- M/s Satyanarayan Enterprises Plot No. C - 5, Nandini Road, Bhilai, Through Its Proprietor Satyanarayan Agrawal, S/o Late Thakurdas Agrawal, Aged About 64 Years, R/o Motilal Nehru Nagar, Bhilai, District Durg Chhattisgarh.

... Petitioner

versus

1. State Of Chhattisgarh Through Its Principal Secretary, Mantralaya, Mahanadi Bhawan, Atal Nagar, Naya Raipur Chhattisgarh.
2. The Commissioner of State Tax Chhattisgarh Mahanadi Bhavan Sector - 19, Atal Nagar, Naya Raipur Chhattisgarh.
3. The Joint Commissioner of State Tax (Appeals) Durg Malviya Nagar Chowk, Durg Chhattisgarh.
4. The Assistant Commissioner of State Tax Circle - 2, Durg Malviya Nagar Chowk, Durg Chhattisgarh.

... Respondent(s)

For Petitioner	: Mr. Vijay Shankar Mishra, Advocate holding the brief of Mr. Moolchand Jain, Advocate
For State	: Mr. Ajay Kumrani, Panel Lawyer

Hon'ble Shri Justice Rakesh Mohan Pandey

Order on Board

14.07.2026

1. Mr. Ajay Kumrani, Panel Lawyer appearing for the State would submit that the order impugned is appealable before the GST Appellate Tribunal according to the provisions of Section 112 of GST Act.
2. At this stage, Mr. Vijay Shankar Mishra, Advocate seeks permission of this Court to withdraw this petition with liberty to prefer duly constituted appeal before the GST Appellant Tribunal.

3. No objection from the other side.
4. Permission granted.
5. Accordingly, instant petition is dismissed as withdrawn with liberty to the petitioner to prefer an appeal before the GST Appellate Tribunal within a period of 30 days from today, along with an application for grant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.

Sd/-
(Rakesh Mohan Pandey)
JUDGE

Siddhant