



CGHC010063312023



2026:CGHC:29790

NAFR**HIGH COURT OF CHHATTISGARH AT BILASPUR****WPT No. 44 of 2023**

1 - Subhash Dayalani S/o Shri Sanmukhdas Dayalani Aged About 37 Years R/o Sidhi Colony Jarhabhata, Bilaspur Proprietor Of M/s Acme Plastic Industries, District : Bilaspur, Chhattisgarh

--- Petitioner(s)**versus**

1 - Joint Commissioner (Appeals) State Tax, Bilaspur, District : Bilaspur, Chhattisgarh

2 - Assistant Commissioner State Tax (Gst), Circle-2, Bilaspur, District : Bilaspur, Chhattisgarh

--- Respondent(s)**WITH****WPT No. 53 of 2023**

1 - Mr. Kamal Kalwani S/o Late Shri Rajpal Kalwani Aged About 50 Years R/o Karbala Road, Old Bus Stand, Bilaspur, Chhattisgarh Proprietor Of M/s Ujala Rubber Industries

---Petitioner(s)**Versus**

1 - Joint Commissioner (Appeals) State Tax, Bilaspur, Chhattisgarh

2 - Assistant Commissioner State Tax (Gst), Circle-2, Bilaspur, Chhattisgarh.

--- Respondent(s)**WITH****WPT No. 46 of 2023**

1 - Kamal Kalwani S/o Late Shri Rajpal Kalwani Aged About 50 Years R/o Karbala Road, Old Bus Stand, Bilaspur, District Bilaspur Chhattisgarh Proprietor Of M/s Ujala Rubber Industries

---Petitioner(s)**Versus**

1 - Joint Commissioner (Appeals) State Tax, Bilaspur, District Bilaspur Chhattisgarh

2 - Assistant Commissioner State Tax (Gst), Circle-2, Bilaspur District Bilaspur Chhattisgarh

--- Respondent(s)

For Petitioners	:	Mr. Ankit Singhal, Advocate
For Respondents	:	Ms. Anuradha Jain, Dy. G.A.

Hon'ble Shri Justice Rakesh Mohan Pandey

Order On Board

14.7.2026

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

Sd/-
(Rakesh Mohan Pandey)
JUDGE

Ajinkya