



2026:CGHC:27352

NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No. 238 of 2022

- The Principal Commissioner CGST And Central Excise, GST Bhawan, Dhamtari Road, Tikrapara, Raipur (C.G.)
... Petitioner

versus

- M/s Sarda Mineral And Energy Ltd Ltd Siltara Industrial Area - Phase - I, Raipur (C.G.)
... Respondent

For Petitioner	: Mr. Maneesh Sharma, Advocate
For Respondent	: Mr. None.

Hon'ble Shri Justice Rakesh Mohan Pandey

Order on Board

03.07.2026

1. At the very 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. Permission granted.
3. 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.

Sd/-
(Rakesh Mohan Pandey)
JUDGE