



CGHC010033692023



2026:CGHC:27988

**NAFR**

**HIGH COURT OF CHHATTISGARH AT BILASPUR**

**WPT No. 38 of 2023**

\* - M/s Shreyansh Industries 32- D, Light Industrial Area, Bhilai, Through Its Proprietor - Priyanka Jain, Aged About - 49 Years, W/o Manit Jain, Add - 54/ 2, Nehru Nagar, (East) 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.

**... Respondents**


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For Petitioner : Mr. Vijay Shanker Mishra, Advocate

For Respondents/State : Ms. Anuradha Jain, Dy. Govt. Advocate

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**Hon'ble Shri Justice Rakesh Mohan Pandey**  
**Order on Board**

**07/07/2026**

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. Learned Deputy Government Advocate appearing for the respondents 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**