



2026:CGHC:25412

NAFR

**HIGH COURT OF CHHATTISGARH AT BILASPUR**

**WPT No. 244 of 2022**

- Unistone Panels Private Limited A Company Incorporated Under The Provisions Of The Companies Act, 1956 Having Its Registered Office At Plot No. 5A, Bhanpuri Industrial Area, Raipur Chhattisgarh - 493221

**... Petitioner**

**versus**

1. Union Of India Through Directorate General Of Goods And Service Tax, Department Of Revenue, Ministry Of Finance, Having Its Office At 5th Floor, Mtnl (Telephone Exchange) Building, 8, Bhikaji Cama Place, New Delhi – 110066
2. Assistant Commissioner State Tax, Circle - 4, Commercial Tax - GST, Raipur, Chhattisgarh
3. Joint Commissioner (Appeals) Department Of Commercial Tax - GST, Government Of Chhattisgarh North Block, Sector - 19, Atal Nagar Raipur, Chhattisgarh

**... Respondent(s)**

---

For Petitioner	: Mr. Jaydeep Sharma, Advocate(through V.C.) along with Mr. Ashutosh Tiwari, Advocate
For U.O.I.	: Mr. T.S. Sahu, C.G.C.
For State	: Ms. Anuradha Jain, Dy. G.A.

---

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

**Order on Board**

**22.06.2026**

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**

Siddhant