



CGHC010113802025

2026:CGHC:42777

NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No. 44 of 2025

1 - M/s Shyam Sales Through Its Proprietor Smt. Amita Panda, W/o Shri Arun Panda, R/o Shop No. 89, Avenue - C, A Market, Sector - 1, Bhiali, Tahsil And District Durg Chhattisgarh 490001.

--- **Petitioner(s)**

versus

1 - The State Of Chhattisgarh Through Principal Secretary, Department Of Commercial Taxes And Gst, Mantralaya, Mahanadi Bhawan, New Raipur, Atal Nagar, District Raipur Chhattisgarh 492002.

2 - The Principal Commissioner Cgst, Chhattisgarh, Gst Bhawan Tikrapara, Raipur, District Raipur Chhattisgarh 492002.

3 - The Joint Commissioner (Enforcement) Sgst And State Tax, Chhattisgarh State Tax, Raipur, New Raipur, Atal Nagar, District Raipur Chhattisgarh 492002.

4 - Neeta Diwan (Additional) Assistant Commissioner, State Tax Durg, Chhattisgarh State Tax, Division Durg Circle - 2, Durg Chhattisgarh.

--- **Respondent(s)**

WPT No. 45 of 2025

1 - M/s Shyam Enterprises Through Its Proprietor Arun Panda S/o Late Shri Shyam Panda R/o Shop No. 94, Avenue - C A Market Sector - 1 Bhilai Tahsil And District - Durg (C.G.) - 490001

---**Petitioner(s)**

Versus

1 - The State Of Chhattisgarh Through Principal Secretary Department Of Commercial Taxes And Gst, Mantralaya Mahanadi Bhawan New Raipur Atal Nagar District - Raipur (C.G.) 492002

2 - The Principal Commissioner Cgst Chhattisgarh Gst Bhawan Tikrapara

Raipur District - Raipur (C.G.) - 492002

3 - The Joint Commissioner (Enforcement) Sgst And State Tax Chhattisgarh
State Tax Raipur New Raipur Atal Nagar District - Raipur (C.G.) - 492002

4 - Neeta Diwan (Additional) Assistant Commissioner State Tax Durg
Chhattisgarh State Tax Division Durg Circle - 2 Durg (C.G.)

---- Respondents

For petitioners	: Mr. Anurag Tripathi, Advocate
For State	: Ms. Anuradha Jain, Dy. Govt. Adv.
For R/2	: Mr. Maneesh Sharma, Advocate

Hon'ble Shri Justice Narendra Kumar Vyas

Order On Board

01.10.2026

1. Learned counsel for the petitioners seeks leave of this Court to withdraw the present writ petitions (T) with liberty to avail remedy available to them under GST Act.
2. In view of the submission made, the writ petitions (T) are dismissed as withdrawn, with the aforesaid liberty reserved in favour of the petitioners.

Sd/-

(Narendra Kumar Vyas)
Judge