



2026:CGHC:24232

NAFR

**HIGH COURT OF CHHATTISGARH AT BILASPUR**

**WPT No. 116 of 2019**

- Shri Jai Bhole Traders Through Its Partner Manoj Ram, S/o Shri Ramchandra, Aged About 37 Years, Resident Of Laxmi Talkies Parishar, Juna Bilaspur Chhattisgarh.

**... Petitioner**

**versus**

1. Principal Commissioner Of Income Tax Ayakar Bhavan, Vyapar Vihar Road, Bilaspur.
2. Commissioner Income Tax (Appeals) Ayakar Bhavan, Vyapar Vihar, Bilaspur Chhattisgarh.
3. Assistant Commissioner Of Income Tax, Circle - 2(1) Ayakar Bhawan, Vyapar Vihar Bilaspur.

**... Respondent(s)**

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For Petitioner	: Ms. Smiti Sharma, Advocate
For Respondents	: None.

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

**Order on Board**

**17.06.2026**

1. At the very outset, learned counsel for the petitioner pleads no instruction in the matter.
2. Taking into consideration the submission advanced by Ms. Sharma, this petition is dismissed. However, the petitioner would be at liberty to revive the prayer if cause of action still survives.

Sd/-  
**(Rakesh Mohan Pandey)**  
**JUDGE**