

Item No. D-23

M/s Indorma India Private Limited and another Vs. State of Himachal Pradesh and others a/w connected matters.

LPA No. 681 of 2025 a/w LPA No. 682 of 2025, CMP.Ms No. 1832, 2407 of 2025 and 150 of 2026.

05.10.2026

Present:

LPA No. 681 of 2025

M/s Abhishek Sethi and Pawan Kumar Sharma, Advocates, for the appellants.

Mr. Rakesh Dhaulta, Additional Advocate General, for the respondents.

LPA No. 682 of 2025, CMP.Ms No.1832 & 2407 of 2025 and 150 of 2026

Mr. Rakesh Dhaulta, Additional Advocate General, for the appellants.

M/s Abhishek Sethi and Pawan Kumar Sharma, Advocates, for the respondent(s).

CMP.M No. 1832 of 2026

The present application has been filed for condonation of delay of 701 days in filing the appeal.

2. The said application has been opposed by the filing the reply by the writ petitioners, giving out and tabulating the details of dates.

3. The judgment in question was passed on 31.07.2023 and as per the application filed by the State, the file was sent to the Law Department for further action on 31.08.2023 and initially it was opined that no fruitful purpose would be served by filing the appeal. However, the Revenue Department on 18.09.2023, was of the opinion that the judgment would cause huge loss of stamp duty to the Revenue Department and approval was got on 14.10.2023 and the file was received back on 17.10.2023. On 29.01.2024, the Industries Department after examining the matter,

requested the Revenue Department to assail the judgment as the stamp duty was a subject matter of Revenue Department.

4. Apparently, during the said process, opinion was taken to file a Review Petition instead of Letters Patent Appeal and resultantly, the Review Petition No. 42 of 2024 was filed, which was decided on 22.03.2025. Thereafter, again proceedings were initiated to file the present appeal.

5. Counsel for the writ petitioners had opposed the said application on account of the fact that even in the Review Petition, it had been noticed by the learned Single Judge that even the Review Petition as such, was beyond the period of limitation and there was delay.

6. It is not disputed that even the Review Petition, which was filed by the State, was decided in favour of the writ petitioners.

7. The peculiar facts and circumstances are that the writ petitioners have also filed the Letters Patent Appeal No. 681 of 2025 against the same judgment and the said appeal was also barred by limitation by 483 days. On 22.09.2025, we had allowed the CMP.M No. 2094 of 2024, by taking into consideration the observations which had been made by us earlier on 04.06.2025, when we had issued notice in the application and keeping in view the fact that certain demands had been raised by the State after the Review Petition had been dismissed. Thus, the delay had been occurred and we had come to the conclusion that sufficient cause had been made out to condone the delay and then the appeal was registered.

8. In such circumstances, we are of the considered opinion that once the judgment is common and the State could have also preferred cross appeals after being served in the appeal and had already filed the Letters Patent Appeal on 31.07.2025, therefore, it would be in the interest of justice to the condone the delay. Furthermore, since a common judgment is involved and it will lead to a very ambiguous situation, if we have to deal with the appeal of the writ petitioners and at a later point of time we find that the judgment of the learned Single Judge might not stand.

9. Keeping in view the above, we allow the present application, by condoning the delay of 701 days.

Application stands disposed of accordingly.

LPA No.579 of 2026

10. Notice. Mr. Abhishek Sethi, learned counsel, appears and waives service of notice on behalf of the respondents.

CMP.Ms No. 2407 of 2025 and 150 of 2026

11. The present applications have been filed to condone the delay 734 days and 546 days respectively, in filing the appeals, which are directed directed against the orders of the learned Single Judge passed in ***CWP No. 6006 of 2023***, titled ***M/s Sun Pharmaceutical Industries Ltd. Vs. State of Himachal Pradesh and another***, decided on 16.10.2023 and ***CWP No. 6787 of 2021***, titled ***M/s Sun Pharmaceutical Industries Ltd. Vs. State of Himachal Pradesh and others***, decided on 11.03.2024.

12. The said judgments are based upon the reasoning given in ***CWP No. 3331 of 2021***, titled ***M/s Sun Pharmaceutical Industries (supra)*** and, therefore, the appeals are linked together.

13. Keeping in view the above and in the interest of justice, we also allow the present applications and condone the delay of 734 days and 546 days in filing the appeals.

14. Applications stand disposed of accordingly.

LPAs No.580 and 581 of 2026

15. Notice. Mr. Abhishek Sethi, learned counsel, appears and waives service of notice on behalf of the respondents.

16. List on **07.12.2026**.

(G.S. Sandhawalia)
Chief Justice

(Bipin C. Negi)
Judge

October 05, 2026
(Shivank Thakur)