

IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA

CWP No. 16458 of 2026

Decided on: 21.09.2026

M/s Satol Chemicals .....Petitioner

Versus

Union of India and others ... Respondents

Coram

Hon’ble Mr. Justice Ajay Mohan Goel, Judge

Hon’ble Mr. Justice Yogesh Jaswal, Judge

Whether approved for reporting?<sup>1</sup>

For the petitioner : M/s. Abhishek Rana and Vaibhav Singh Chauhan, Advocates.

For the respondents : Mr. Janak Raj, Advocate for respondents No. 1 and 2.

: Mr. Vijay K. Arora, Senior Advocate with Mr. Hitansh Raj, Advocate for respondents No. 3 to 6.

Ajay Mohan Goel, Judge (Oral)

Notice. Mr. Janak Raj, learned Counsel and Mr. Hitansh Raj, learned Counsel, accept notice on behalf of respondents No. 1 and 2 and respondents No. 3 to 6, respectively. On instructions of Mr. Hitansh Raj, learned Counsel, Mr. Vijay K. Arora, learned Senior Counsel, also appears for respondents No. 3 to 6.

2. By way of this writ petition, the petitioner has *inter alia* prayed for the following reliefs:-

<sup>1</sup> Whether reporters of the local papers may be allowed to see the judgment?

*“A. Issue An Appropriate Writ, Order Or Direction, Including A Writ In The Nature Of Mandamus, Directing The Respondents To Process, Sanction And Disburse The Petitioner’s Pending Claims For Budgetary Support Under The Scheme Of Budgetary Support Under Goods And Services Tax Regime, Notified Vide Notification Dated 05.10.2017, Aggregating To 1,06,81,476/-, Within A Time-Bound Period, In Accordance With The Scheme And In Accordance With Law;*

*B. Direct The Respondents To Take A Reasoned And Time-Bound Decision Upon The Petitioner’s Eight Pending Claims For Budgetary Support, Aggregating To ₹1,06,81,476/-, And To Release The Amounts Of Budgetary Support Due To The Petitioner;*

*C. Direct The Respondents To Pay Interest On The Petitioner’s Pending Claims For Budgetary Support, Aggregating To ₹1,06,81,476/-, For The Period During Which The Same Have Remained Withheld, As May Be Determined By This Hon’ble Court In Accordance With Law;*

*D. Issue An Appropriate Writ, Order Direction Quashing And Settings Aside The Show Cause Notice Dated 11.01.2019 Bearing C.No.IV(Hqrs)Adj/Satolchemicals/SCN/CE/SML/11/2018-19/96 Issued By The Respondent Authorities.”*

3. After making his submissions for some time, learned counsel for the petitioner submits that at this stage, interest of justice would be served, in case, the authority is directed to take a final call on the Show Cause Notice which has been issued to the petitioner in terms of Annexure P-12, dated 11.01.2019, which as per him, stands recently revived and to which, a reply has been filed by the petitioner.

4. Learned Senior Counsel for respondents No. 3 to 6 submits that appropriate decision on the show cause notice shall be taken by the Authority, in accordance with law, expeditiously, in case, the same is undecided till date.

5. Be that as it may, in light of the prayer made by the learned counsel for the petitioner, without making any observation on the merit of the case, this petition is disposed of with the direction that in case, no final order has been passed on the Show Cause Notice that has been issued to the petitioner vide Annexure P-12, then appropriate order thereupon be passed in accordance with law, of course, after adhering to the principles of natural justice within a period of eight weeks from today.

6. At this stage, learned Counsel for the petitioner submits that the application(s) filed by the petitioner, claiming budgetary

compensation are also pending with the Authorities.

7. It goes without saying that if that is so, the Court expects the Authorities to take an appropriate call on the said application(s) also within the said period, after affording an opportunity of being heard to the petitioner. Pending miscellaneous application(s), if any, also stand disposed of accordingly.

**(Ajay Mohan Goel)**  
**Judge**

**(Yogesh Jaswal)**  
**Judge**

September 21, 2026  
(narender)