IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA

CWP No. 2183 of 2026
Date of Decision: 05.10.2026

M/s Comed Chemicals Ltd. .....Petitioner

Versus

State of HP & Ors. .....Respondents

Coram
Hon'ble Mr. Justice Sandeep Sharma, Judge.
Whether approved for reporting?

For the Petitioner: Mr. Abhishek Sethi & Mr. Pawan Kumar Sharma, Advocates.

For the respondents: Mr. Rajan Kahol & Mr. Vishal Panwar, Additional Advocate Generals with Mr. Ravi Chauhan & Mr. Anish Banshtu, Deputy Advocates General.

Sandeep Sharma, J. ***(Oral)***

By way of instant petition, petitioner has approached this Court in instant petition, praying therein for following main relief:-

> " **a writ in the nature of mandamus or any other writ directing the respondents to depict the representative change in name in their record as well as in the revenue record from M/s Comed Pharmaceuticals Limited (CPL) to M/s Comed Chemicals Limited (CCL) without foisting a condition to pay "Stamp Duty & Registration Fee; as a result of merger of the former into the later and as a consequence to the Legal Vesting thereof by operation of Sections 230 to 232 of**

the Companies Act, 2013/Section 391 to 394 of the Companies Act, 1956."

2. Though, pursuant to notices issued in the instant proceedings, reply on behalf of respondents as well as rejoinder thereto stand filed, but before the case at hand could be heard and decided on its own merit, learned counsel representing parties fairly stated that the issue sought to be decided stands adjudicated by this Court in CWP No. 4019 of 2020, titled M/s **Sozin Flora Pharma LLP Vs. State of Himachal Pradesh** and Anr. decided on 07.01.2021 as well as other judgments pronounced by this Court in CWP No. 3331 of 2021, titled **M/s Indorama India Pvt. Ltd. & Anr. Vs. State of Himachal Pradesh & Ors.** decided on 31.07.2023 and judgment dated 03.08.2023 in CWP No. 3569 of 2021 titled **Groupe Seb India Private Limited and Anr. Vs. State of Himachal Pradesh** & Ors.

3. Having perused the relief prayed for in the instant petition vis-a-vis judgments sought to be relied, this Court finds that the issue sought to be raised in the instant petition already stands adjudicated and as such, no prejudice would be caused to any of the parties in case present petition is ordered to be disposed in light to judgments passed by Division Bench of this Court as well as Coordinate Bench of this Court, mentioned above. Ordered accordingly.

4. Accordingly, the present petition is disposed of with the direction that the petitioner shall not be forced to pay the stamp duty

for the transfer of the Unit in issue. Pending miscellaneous applications, if any, also stand disposed of.

October 05, 2026 **(Sandeep Sharma),**
(shankar) **Judge**