IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA

CWP No. 6235 of 2026.
Date of decision: 28.04.2026.

Navdeep Saklani ...Petitioner.

Versus

Assistant Commissioner of State Taxes &
Excise, Sarkaghat Circle and Another …Respondents.

Coram

Hon'ble Mr. Justice Vivek Singh Thakur, Judge.
Hon'ble Mr. Justice Ranjan Sharma, Judge.

Whether approved for reporting? [1]

For the Petitioner.	*Mr. Vishal Mohan, Senior Advocate with Mr. Praveen Sharma and Mr. Shantanu Sahota, Advocates.*
For the Respondents:	*Mr. Anup Rattan, Advocate General with Mr. Sushant Keprate, Additional Advocate General and Mr. Raj Negi, Deputy Advocate General.*

Vivek Singh Thakur, Judge

Notice. Mr. Sushant Keprate, Additional Advocate General, appears, waives and accepts service of notice on behalf of the respondents/State.

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[1] *Whether the reporters of the local papers may be allowed to see the judgment?*

2. With consent of parties, to avoid any further delay in adjudication of the matter, petition is taken for final adjudication.

3. Petitioner has approached this Court, invoking jurisdiction of this Court, under Article 226 of the Constitution on the ground that proceedings against the petitioner under HPGST Act were not in the knowledge till freezing of the bank accounts and after freezing of bank accounts, he obtained relevant documents and filed appeal under Section 107 of the HPGST Act before the Appellate Authority, but by that time, limitation period of 90 days + 30 days had already expired and his appeal has been dismissed only on the ground of limitation, but without adjudicating it on merit, as the Appellate Authority has no power to condone the delay and, therefore, there is no efficacious order or alternative remedy available to the petitioner.

4. Taking into consideration the aforesaid facts and circumstances, it would be appropriate for the Appellate Authority to decide the appeal on merit and, accordingly, impugned order dated 29.01.2026 (Annexure P-4), passed by the Appellate Authority under Section 107 of HPGST Act is quashed and set-aside and matter is remanded back to Appellate Authority with direction to decide the appeal

on its own merits, in accordance with law, after hearing the parties including the petitioner.

5. Petitioner is directed to appear before the Appellate Authority on **12.05.2026** and, thereafter, Appellate Authority shall proceed further, ignoring the delay in filing the appeal and decide the same as expeditiously as possible.

The petition is disposed of, in the above terms, so also the pending application(s), if any.

(Vivek Singh Thakur),
Judge.

(Ranjan Sharma),
Judge.

28th April, 2026
(Susheel)