(2026:HHC:13811-DB)

IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA

CWP No. 4923 of 2021
Date of decision: 27.04.2026.

Vardhman Ispat Udyog **...Petitioner.**

Versus

Union of India & Ors. **...Respondents.**

Corum

Hon'ble Mr. Justice Vivek Singh Thakur, Judge.
Hon'ble Mr. Justice Ranjan Sharma, Judge.
Whether approved for reporting?[1]

For the Petitioner :	**Mr. Shrawan Dogra, Senior Advocate, with Mr. Manik Sethi, Advocate.**
For the Respondents:	**Mr. Anshul Attri, Central Government Standing Counsel, for respondent No.1.**
	Mr.Anup Rattan, Advocate General, with Mr. Sushant Keprate, Additional Advocate General & M/s Raj Negi & Swati Draik, Deputy Advocates General, for respondents No. 2 to 4.

Vivek Singh Thakur, Judge (Oral)

Petitioner has approached this Court seeking following main substantial relief(s):-

> "i) Declare that Section 16(2)(c) of Central Goods & Services Tax Act, 2017 & Himachal Pradesh Goods & Services Act, 2017 is ultra virus the Constitution of India and CGST Act, 2017 being arbitrary, unreasonable, and violative of Article 14, 19(1)(g), 21 and 300A of the Constitution of India as well as contrary to intent & purport of the Central Goods & Services Tax Act, 2017; &
>
> ii) Writ of certiorari quashing the summary of show cause notices dated 17.08.2021 (Annexure P-8 & P-9) whereby the respondent has raised the demand of tax, interest and penalty."

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

2. Learned counsel for the petitioner submits that, at present, the petitioner does not press relief No. 1, reserving the right to agitate the issue in an appropriate petition, if so desired.

3. It has been further submitted that after issuance of summons dated 09.08.2021 (Annexure P-3) and intimation dated 09.08.2021 (Annexure P-4), the petitioner had submitted a detailed reply along with documents claiming entitlement to the benefit of input tax credit. However, without considering the same, further proceedings in the form of impugned summary show cause notices/detailed notices dated 17.08.2021 (Annexures P-8 and P-9) were issued, which have been assailed as relief No. 2 in the present petition.

4. It has been further submitted that the petitioner would be satisfied if the concerned authorities are directed to consider the claim/objections afresh alongwith documents filed/to be filed by or on behalf of the petitioner before the competent authority in response to the aforesaid summary show cause notices/detailed notices specifically dealing that whether payments on purchases in question, along with GST, were actually paid or not to the supplier (RTP) and whether the transactions and purchases in question are genuine and supported by valid documents, and whether transactions and purchase in question were made before or after the cancellation of the supplier’s registration, as well as compliance

with statutory obligations by the petitioner regarding verification of the identity of the supplier (RTP).

5. It has been further submitted that, if upon consideration of the relevant documents, it is found that all purchases and transactions are genuine and supported by valid documents and were made prior to the cancellation of the supplier's registration, the petitioner be granted the benefit of input tax credit in question.

6. Learned Advocate General submits that, in case the petitioner files a fresh response to the summary show cause notices/detailed notices before the competent authority along with relevant documents to substantiate the claim of petitioner, the competent authority shall decide the same within a reasonable time.

7. In view of the above, the present petition is disposed of by directing the competent authority to consider the objections along with documents, if so filed, within 28 days from today in response to the show cause notices/detailed notices dated 17.08.2021 (Annexures P-8 and P-9), by keeping in view the aforesaid submissions made by the petitioner and to pass an appropriate speaking and reasoned order thereupon within 06 weeks from the date of filing of such objections/response. In case no objections are filed within 28 days in response to the show cause notices/detailed notices, the competent authority shall proceed further in accordance

with law, treating that the petitioner has nothing to say in response to the said notices.

Petition is disposed of in aforesaid terms along with pending applications, if any.

(Vivek Singh Thakur)
Judge.

(Ranjan Sharma)
Judge.

27th April, 2026
(Shamsh Tabrez)