IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA

CWP No.10409 of 2025
Decided on: 02.11.2026

Sh. Shambhu Dutt Goswami ... Petitioner

Versus

State of Himachal Pradesh and another ... Respondents

Coram

Hon'ble Mr. Justice Ajay Mohan Goel, Judge.
Hon'ble Mr. Justice Romesh Verma, Judge.

Whether approved for reporting?[1]

For the petitioner:	Mr. Ajay Viadya, Advocate.
For the respondents:	Mr. Pushpinder Jaswal, Additional Advocate General. Mr. Anil Kumar Kataria, JOA (IT) R&LA, AMB, District Una, present in person.

Ajay Mohan Goel, Judge (Oral)

By way of this petition, the petitioners has, *inter alia,* prayed for the following reliefs:-

> "*i. A writ of certiorari for quashing the Impugned Ann P-2 issued without jurisdiction;*
> *ii. That this Hon'ble Court be pleased to issue stay the further proceedings pursuant to Ann P-2 till the disposal of the Petition;*
> *iii. Allow costs of the petition in favour of the Petitioner and against the Respondents*."

2. When the case was heard previously, learned Counsel for the petitioner had submitted before the Court that the impugned order (Annexure P-2) is *per se* bad, for the reason that the same was issued without issuance of any Show Cause Notice to the petitioner or without putting him to any caveat and asking his response thereto that such an amount was due from him to the respondent.

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

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In order to ascertain this fact, we had directed learned Additional Advocate General to produce the record.

3. Today, learned Additional Advocate General has produced the record for the perusal of the Court. Learned Counsel for the petitioner and learned Additional Advocate General went through the record and the same was also made available for our consideration. Perusal thereof demonstrates that indeed, before the issuance of an Annexure P-2, no notice was given to the petitioner by mentioning therein that certain amount was due from the petitioner and why the same should not be recovered. Meaning thereby, that the impugned order was passed by the Authorities at the back of the petitioner without adhering to the principles of natural justice.

4. The contention of the learned Additional Advocate General is that as per the record, the same has been done on the basis of an audit objection. According to us, even if something was due from the petitioner to the Department, then also, the principles of natural justice could not have been violated. The minimum that was required in such-like circumstances was that a notice had to be issued to the party, informing it of such facts and response of the said party to the notice should have been sought. In case the party was able to convince the author of the notice that nothing was due, then the notice could have been terminated, but if according to the author of the notice, an amount was due, then appropriate proceedings could have been commenced. All this is lacking in the

present case, which renders the impugned order to be bad in law.

5. Therefore, without further ado, we dispose of this petition by quashing Annexure P-2, on the ground of violation of the principles of natural justice, but with liberty to the respondents that in case the respondent-Authorities so desire, they may take fresh action in the matter by issuance of a notice and by adhering to the principles of natural justice. Pending miscellaneous application(s), if any, also stand disposed of accordingly.

(Ajay Mohan Goel)
Judge

(Romesh Verma)
Judge

November 02, 2026
(Rishi)