IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA

CWP No. 4881 of 2020

Date of Decision: 09.04.2026

M/s. Super Road Line (India)

....Petitioner

Versus

Union of India & Ors.

....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. Yashpal, Advocate, vice Mr. Rakesh Sharma, Advocate.**
For the Respondents	**:**	**Mr. Balram Sharma, DSGI with Mr. Rajeev Sharma, Advocate, for respondent No.1.**
		Mr. Sushant Keprate, Additional Advocate General, for respondents No. 2 and 4.
		Mr. Vijay K. Arora, Senior Advocate, with M/s. Hitansh Raj & Godawari, Advocates, for respondent No.3.

Vivek Singh Thakur,Judge (oral)

By way of this petition, the impugned order dated 11.08.2020 (Annexure P-5), passed by the Appellate Authority under Section 107(1) of the CGST Act, 2017, has been assailed.

2. As per the statutory remedy available under Section 112 of the CGST Act, the petitioner has an alternative efficacious remedy of filing an appeal before the Appellate Tribunal, which is now functional.

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3. Therefore, the present petition is disposed of with liberty to the petitioner to file an appropriate appeal as available under Section 112 of the CGST Act, read with the Gazette Notification No. S.O. 4220(E), dated 17.09.2025, published by the Ministry of Finance (Department of Revenue) and Gazette Notification No. EXN-F(10)-2/2025-Vol-I, dated 24.02.2026, published by State Taxes and Excise Department.

Pending miscellaneous application(s), if any, also stand disposed of accordingly.

(Vivek Singh Thakur)
(Judge)

(Ranjan Sharma)
(Judge)

09th April, 2026
(Shamsh Tabrez)