IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA

CWP No.10304 of 2023
Date of Decision: 30.10.2026

M/s Rama Krishna Industries **.....Petitioner**

Versus

State of Himachal Pradesh and Others **.....Respondents**

Coram

Hon'ble Mr. Justice Ajay Mohan Goel, Judge
Hon'ble Mr. Justice Yogesh Jaswal, Judge

Whether approved for reporting?

For the petitioner: Mr. Rajiv Rai, Advocate.

For the respondents: Mr. Pushpinder Singh Jaswal and Mr. Ramakant Sharma, Additional Advocates General.

Ajay Mohan Goel, J. *(Oral)*

By way of this petition, the petitioner has, inter alia, prayed for the following reliefs:

> *"A. Writ in the nature of Certiorari/ Mandamus for quashing of the Impugned Order dated 10.01.2023 passed by Respondent No. 3 being illegal, arbitrary and against the provisions of H.P.GST Act, 2017 and/or;*
> *B. Writ in the nature of Certiorari/Mandamus directing stay on the Impugned Order dated 10.01.2023 passed by Respondent No. 3, and/or*
> *C. Writ in the nature of certiorari/mandamus or such other appropriate writ, quashing the Order dated 21.09.2021 as illegal, arbitrary and against the settled principles of law;."*

2. Learned counsel for the petitioner submits that now as the Appellate Tribunal stands constituted, interest of justice would be

served in case this petition is disposed of by permitting the petitioner to approach the Appellate Tribunal within some reasonable time, and till then the protection granted to the petitioner by the Court be continued.

3. In light of the prayer so made by learned counsel for the petitioner, this petition is disposed of with the observation that in case the petitioner approaches the learned Tribunal against the order which stands assailed by way of this petition within six weeks from today, then the appeal shall be decided by the learned Appellate Authority by construing the same to have been filed within the period of limitation.

4. The interim protection granted to the petitioner by this Court vide order dated 09.01.2024 shall continue for a period of six weeks from today. However, in case the petitioner does not approach the learned Appellate Authority within a period of six weeks from today, then this order passed by the Court today shall lose its efficacy.

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

(Ajay Mohan Goel),
Judge

(Yogesh Jaswal),
Judge

October 30, 2026
Rajeev Raturi