

IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA

CWP No. 11363 of 2026

Date of Decision: 10.07.2026

M/s. Luxmi Builders, (Atul)

....Petitioner

Versus

Joint Commissioner (in-situ) CGST Division Dharamshala & Anr.

....Respondents

Coram

Hon'ble Mr Justice Vivek Singh Thakur, Judge.

Hon'ble Mr Justice Ranjan Sharma, Judge.

Whether approved for reporting?'

For the Petitioner : Mr. Nitin Kumar & Mr. Dushant Najah,
Advocate (through V.C.) and Mr.
Parikshit Sharma, Advocate.

For the Respondents : Mr. Vijay Kumar Aroa, Senior Advocate,
with M/s. Hitansh Raj, Aastha Kohli &
Avantika Bhandari, Advocates.

Vivek Singh Thakur, Judge (oral)

Notice. Mr. Hitansh Raj, Advocate, appears and waives service of notice on behalf of the respondents.

2. The present petition has been preferred assailing the impugned original order dated 02.12.2025, bearing Order No. 07/DC/GST/DSL/2025-26, along with the impugned DRC-07 dated 04.12.2025 (Annexure P-1), passed by the Superintendent (Adjudication), CGST, Dharamshala and approved by the Joint Commissioner, CGST, Dharamshala. The order has been passed under Section 73 of the CGST Act. The order is appealable and a statutory

remedy is available under Section 107 of the CGST Act. The Appellate Authority is also competent to decide and adjudicate the question of the competency of the authority which has passed the impugned order.

3. In view of the above, the present petition is disposed of with liberty to the petitioner to avail the appropriate statutory remedy by filing an appeal before the concerned Appellate Authority within 30 days from today, failing which the petitioner shall have no right to file the appeal. As the petitioner, under legal advice, has been agitating the impugned order before this Court, it is directed that the expiry of the period of limitation shall not come in the way of the petitioner in filing the appeal, nor shall it come in the way of the Appellate Authority in deciding the appeal on merits. In the event the appeal is filed within the aforesaid period, the competent/Appellate Authority shall decide the same on its own merits within 08 weeks thereafter, without rejecting it on the ground of limitation.

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

(Vivek Singh Thakur)
(Judge)

(Ranjan Sharma)
(Judge)

10th July, 2026
(Shamsh Tabrez)
