IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA

CWP No.20942 of 2026

Decided on: 23.11.2026

M/s Tilos Industries Plot No.5-B7, Industrial Area Mehatpur ... Petitioner

Versus

State of Himachal Pradesh and others ... Respondents

Coram

Hon'ble Mr. Justice Ajay Mohan Goel, Judge.
Hon'ble Mr. Justice Bipin C. Negi, Judge.

Whether approved for reporting?[1]

For the petitioner:	Mr. Rishabh Negi, Advocate.
For the respondents:	Mr. Pushpinder Jaswal, Additional Advocate General, for the respondents-State.

Ajay Mohan Goel, Judge (Oral)

Notice. Mr. Pushpinder Jaswal, learned Additional Advocate General, accepts notice on behalf of respondents-State.

2. By way of this petition, the petitioner has, *inter alia*, prayed for the following relief:-

> "*In view of the submission made hereinabove it is most humbly prayed that a writ in the nature of mandamus or any other appropriate writ to direct the respondents to consider the claim of the petitioner and release/reimburse Net SGST in terms of the Industrial Policy 2019 in time bound manner, in the interest of justice and fair play.*"

3. Having heard learned counsel for the petitioner and having perused the relief prayed for, without making any observation on the merits of the case, we dispose of this petition with direction to the respondents/Competent Authority that in case any application of the petitioner is pending before the concerned Authority qua

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

reimbursement of any SGST, then, appropriate call be taken thereupon by the Authority within a period of eight weeks from today.

4. It is again clarified that we have not made any observation on merits of the case. Pending miscellaneous application(s), if any, shall also stand disposed of.

(Ajay Mohan Goel)
Judge

(Bipin C. Negi)
Judge

November 23, 2026
(Rishi)