

**HIGH COURT OF UTTARAKHAND AT NAINITAL****THE HON'BLE CHIEF JUSTICE SHRI MANOJ KUMAR GUPTA****AND****THE HON'BLE JUSTICE SHRI SUBHASH UPADHYAY****15th July, 2026****WRIT PETITION (M/B) NO. 576 of 2026**

MS Cool Point

-----Petitioner

Versus

State of Uttarakhand and Others

----Respondents

Presence:-

Mr. Rohit Sagar, learned counsel holding brief of Mr. Himanshu Pal, learned counsel for the petitioner.

Ms. Pooja Banga, learned Standing Counsel for the State through V.C.

JUDGMENT: (per Manoj Kumar Gupta, C.J.)

1. The present writ petition has been filed seeking mandamus to the respondents to take into consideration the reply submitted by the petitioner in response to DRC 1 as well as the returns filed by the petitioner and the tax deposited by him along with the interest and late fee.

2. It seems that the petitioner was issued notice in DRC 1 in respect of financial year 2024-2025 and in response to the same, the petitioner has filed his reply. Now, he has rushed to this Court seeking the direction as stated above.

3. Ms. Pooja Banga, learned Standing Counsel for the State submits that the writ petition is premature. She further submits that, in case, any reply has been filed, the same would be duly taken into consideration by the Department



while passing the final order.

4. In view of the above, we are of the opinion that no direction is required to be issued by this Court.

5. The writ petition is wholly mis-conceived and accordingly dismissed.

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

(MANOJ KUMAR GUPTA, C.J.)

(SUBHASH UPADHYAY, J.)

Dated: 15.07.2026
KKS/PP