



2026:HHC:36526

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IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA

CWP No. 2141 of 2026

Decided on: 25.8.2026

M/s Modulus Cosmetics Pvt. Ltd.

...Petitioner.

Versus

State of H.P. & others.

...Respondents.

Corum

Hon'ble Mr. Justice Vivek Singh Thakur, Judge.

Hon'ble Mr. Justice Ranjan Sharma, Judge.

Whether approved for reporting?¹

For the Petitioner.

Mr. Shalab Arora, Advocate (through Video Conferencing) & Mr. Vishwas Kaushal, Advocate.

For the Respondents:

Mr. Sushant Keprate, Additional Advocate General.

Vivek Singh Thakur, Judge

Present petition has been filed seeking following substantial reliefs:-

“(a) Respondents may be directed to produce the system logs to prove if and when Order for Physical Verification/Inspection (Form GST MOV-02), Physical Verification Report (Form GST MOV-04), Order of Detention (Form GST MOV-06), Show Cause Notice (Form GST MOV-07), and Demand Order (Form GST MOV-09), referenced in the emails of 22.05.2022 were actually uploaded and made visible to the petitioner;

¹***Whether the reporters of the local papers may be allowed to see the Judgment? Yes***



(b) Issue Writ of Certiorari quashing and setting aside the Impugned Appellate Order (Annexure P-13) and the Summary of Order in Form GST DRC-07 (Annexure P-10), the entire proceedings initiated against the Petitioner under Section 129 of the Himachal Pradesh Goods and Services Tax Act, 2017/Central Goods and Services Tax Act, 2017.”

2. Learned counsel for the petitioner submits that for want of competency, to condone the delay in filing the appeal under Section 107 of GST Act by the petitioner beyond the extended period of limitation, i.e. one month after 3/6 months appeal preferred by the petitioner apparently, has been dismissed by the Appellate Authority on the ground of limitation, as it was time barred. It has been further submitted by learned counsel for the petitioner that petitioner shall be satisfied in case Appellate Authority is directed to decide the appeal preferred by the petitioner on merits, but not on the ground of limitation.

3. Learned Additional Advocate General submits that the Appellate Authority had no any other option in absence of competency to condone the delay beyond extended period of one month after expiry of limitation period and also in absence of any directions passed by the Court to decide the appeal on merits but to dismiss the appeal as time barred. However, in case Appellate Authority is directed to decide the appeal on merits, Appellate Authority shall decide the same on merits in a time bound manner.



4. Learned counsel for the petitioner submits that respondents have not supplied complete documents including MOV-06, MOV-09 and Show Cause Notice and, therefore, he has requested to direct the respondents to supply these documents to the petitioner well in time.

5. In view of above, order dated 3.10.2025 (Annexure P-13) passed by Additional Commissioner Grade-I (Appeal), Department of State Taxes and Excise, is set aside and matter is remanded back to the Appellate Authority to decide afresh by passing a speaking and reasoned order on merits of the case on or before **31st October, 2026** without dismissing the appeal on the ground of limitation, after giving opportunity of hearing to the petitioner.

5. Petitioner shall approach/appear before the Appellate Authority-respondent No. 4 on a working day on or before **3rd September, 2026**, and respondent No. 4 is directed to supply complete documents on or before that date to the petitioner or his representative, whereafter Appellate Authority shall proceed further in accordance with law.

Writ Petition stands disposed of alongwith pending applications in aforesaid terms.

(Vivek Singh Thakur),
Judge.

(Ranjan Sharma),
Judge.

25th August, 2026
(Keshav)