

IN THE HIGH COURT OF HIMACHAL PRADESH,
SHIMLA

CWP No. 4036 of 2026

Date of decision: 30.03.2026

M/s. Shradha Marketing

...Petitioner

Versus

State of H.P. & Ors.

...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. Goverdhan Lal Sharma, Advocate.

For the Respondents: Mr. Sushant Keprate, Additional Advocate General.

Vivek Singh Thakur, Judge (Oral)

This petition has been filed assailing the order dated 23.10.2025 (Annexure P-1), passed by respondent No. 3 – Additional Commissioner, State Taxes & Excise-cum-Appellate Authority, in an appeal preferred by the petitioner under Section 107 of the Central Goods and Services Tax Act, 2017.

2. As per Section 112 of the Central Goods and Services Tax Act, 2017, the appropriate remedy available to the petitioner is to file an appeal before the Goods and Services Tax Appellate Tribunal,

which is now functional. Accordingly, the present petition is disposed of with liberty to the petitioner to avail the aforesaid remedy for redressal of his grievance, if so advised.

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

**(Vivek Singh Thakur),
Judge.**

30th March, 2026
(Shamsh Tabrez)

**(Ranjan Sharma),
Judge.**