



IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA 2026:HHC:10705

CWP No.439 of 2020

Decided on: 7th April, 2026

M/S Rana Enterprises

.....Petitioner

Versus

The Principal Secretary (Excise & Taxation)
and others

.....Respondents

Coram

Ms. Justice Jyotsna Rewal Dua

Whether approved for reporting?¹

For the Petitioner: Ms. Narvada, Advocate vice
Mr. Surinder Saklani, Advocate.

For the Respondents: Ms. Seema Sharma, Deputy
Advocate General.

Jyotsna Rewal Dua, Judge

Learned vice counsel appearing for the petitioner states that with the efflux of time, this writ petition has been rendered infructuous. Accordingly, the present writ petition is dismissed as having been rendered infructuous. Pending miscellaneous application(s), if any, also stand disposed of.

April 07, 2026
Mukesh

Jyotsna Rewal Dua
Judge

¹ Whether reporters of print and electronic media may be allowed to see the order? Yes.