

IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA

CWP No.3973 of 2025

Date of decision: 27th November, 2025

M/s RKS Steel Industries Pvt. Ltd.

...Petitioner.

Versus

Union of India & Ors.

...Respondents.

Coram

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

Hon'ble Mr. Justice Romesh Verma, Judge.

Whether approved for reporting?¹

For the petitioner : Mr. Varun Rana, Advocate.

For the respondents : Ms. Reeta Thakur, Senior Panel Counsel,
for respondent No.1-UOI.

: Mr. Vijay K. Arora, Senior Advocate with
Ms. Godawari, Advocate, for respondent
Nos.2 & 3.

Vivek Singh Thakur, Judge (Oral)

This petition has been filed assailing impugned order dated 14.10.2024 (Annexure A-7) passed by Additional Commissioner (Common Adjudicating Authority) Office of Principal Commissioner, CGST, Chandigarh, under Section 74 of Central Goods and Services Tax Act, 2017 (for short '**CGST Act**').

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

2. Undisputedly, order passed under Section 74 of CGST Act is appealable under Section 107 of CGST Act before the Commissioner. However, present petition has been preferred without filing the statutory appeal as provided under the CGST Act.

3. In view of above, as prayed, present petition is permitted to be withdrawn with liberty to prefer statutory appeal under CGST Act before Competent Authority and needless to say, as the petitioner was pursuing the matter by filing present writ petition as per legal advice, which may be wrong, appeal of the appellant shall not be rejected on the ground of delay and shall be adjudicated on its own merit, irrespective of expiry of limitation period provided for filing appeal, if filed, on or before 15.12.2025.

4. Accordingly, the present petition is disposed of along with the pending application(s), if any.

(Vivek Singh Thakur)
Judge

(Romesh Verma)
Judge.

27th November, 2025
(Pardeep)