



**IN THE HIGH COURT OF HIMACHAL PRADESH
AT SHIMLA**

CWP No.5899 of 2025
Decided on: 04.05.2026.

M/s Himachal Pradesh State Forest Development Corporation Ltd. ...Petitioner

Versus

Principal Commissioner, Central Goods and Service Tax Commissionerate & Another ...Respondents

Coram

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

¹*Whether approved for reporting?.*

For the petitioner: Mr. Praveen Sharma and Mr. Akshit Rana, Advocates.

For the respondents: Ms. Ekashra Mahajan, Advocate, through video conferencing and Ms. Godawari, Advocate.

Vivek Singh Thakur, Judge [Oral]

By way of this petition, the impugned order dated 29.10.2024 (Annexure P-4), passed by the Appellate Authority under Section 107(1) of the CGST Act, 2017, has been assailed.

2. As per the statutory remedy available under Section 112 of the CGST Act, the petitioner has an alternative and efficacious remedy of filing an appeal before the Appellate Tribunal, which is now

¹ *Whether reporters of Local Papers may be allowed to see the judgment?*



functional.

3. Therefore, the present petition is disposed of with liberty to the petitioner to file an appropriate appeal as available under Section 112 of the CGST Act, read with the Gazette Notification No. S.O. 4220(E), dated 17.09.2025, published by the Ministry of Finance (Department of Revenue) and Gazette Notification No. EXN-F(10)-2/2025-Vol-I, dated 24.02.2026, published by State Taxes and Excise Department.

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

(Vivek Singh Thakur)
Judge

(Ranjan Sharma)
Judge

May 04, 2026
[Shivender]