

M/s Saraswati Spinnin @ Weaving Mill vs. State

CWP No. 3604 of 2025

06.11.2025 **Present:** Mr. Jaswinder Singh Bedi, Advocate, with Rajesh Kumar Parmar, Advocate, for the petitioner, through video conference.

Mr. Ramakant Sharma, Additional Advocate General, for respondents No. 1 to 3/State.

Mr. Vijay Arora, Senior Advocate with Ms. Godavari, Advocate, for respondent No.4.

Learned counsel for the petitioner submits that present case is squarely covered by the judgment passed by the Apex Court in ***M/S Armour Security(India) Ltd vs. Commissioner, CGST, Delhi East Commissionerate & another***, reported in *AIR 2025 SC 3854*, and in present case proceedings have already been completed by the respondent No.4, as is evident from Annexure P-5. Therefore, proceedings initiated by respondents/State of Himachal Pradesh deserves to be quashed and set-aside.

Faced with the aforesaid submissions, learned Additional Advocate General seeks one week's time to verify the facts and to have complete instructions. Time, as prayed, is granted.

List for consideration on 18.12.2025.

(Vivek Singh Thakur)
Judge

(Romesh Verma)
Judge

November 6, 2025 (Nisha)