

**M/s Saraswati Spinning and Weaving Mill vs.  
State of H.P. and others**

**CWP No. 3604 of 2025**

**18.12.2025**      **Present:** Mr. Jaswinder Singh Bedi, Advocate (through video conferencing), with Mr. Gaurav Thakur, Advocate, vice Mr. Rajesh Kumar Parmar, Advocate, for the petitioner.

Mr. Sushant Keprate, Additional Advocate General, for the respondents No. 1 to 3/State.

Mr. Vijay K. Arora, Sr. Advocate with Mr. Hitansh Raj, Advocate, for respondent No. 4.

Learned Additional Advocate General has placed on record instructions, whereby it has been informed that CGST authority had issued show cause notice with respect to 5 inward suppliers only, whereas there are other 45 suppliers, against which State GST authority had issued show cause notices and there is no overlapping in the action taken by the CGST or State GST authorities.

Faced with aforesaid facts, as prayed by learned counsel appearing for the petitioner, matter is adjourned to enable him to have complete instructions.

List on **23.12.2025**.

**(Vivek Singh Thakur)**  
**Judge**

**(Romesh Verma)**  
**Judge**

**December 18<sup>th</sup>, 2025.**  
*(Susheel)*