

IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA

CWP No.5150 of 2025

Date of decision: 27th November, 2025

M/s Friends Alloys.

...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 : Ms. Narvada, Advocate, vice Mr. Ajay Vaidya, Advocate.

For the respondents : Mr. Shashi Shirshoo, Central Government Counsel, for respondent No.1.

: Mr. Vijay K. Arora, Senior Advocate with Ms. Godawari, Advocate, for respondents No.2 & 4.

: Mr. Anup Rattan, Advocate General with Mr. Sushant Keprate, Additional Advocate General, for respondent No.3-State

Vivek Singh Thakur, Judge (Oral)

Learned counsel for respondent Nos.2 & 4 has placed on record communication dated 11.11.2025 issued by DGGI, Udaipur Regional Unit, to the Commissioner of Commercial Taxes, State of Himachal Pradesh, whereby it has been communicated that, in the

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

present matter, the investigation and proceedings relating to the issues involved in the petition shall be conducted and completed by State of Himachal Pradesh. It has been submitted that the aforesaid decision has been communicated to the concerned authority in terms of the verdict of the Apex Court in passed in **2025 SCC OnLine SC 1700, Armour Security India Limited vs. Commissioner, CGST, Delhi East Commissionerate & Anr.** Resultantly, the proceedings initiated and being conducted by respondent No.4 stand transferred to the State of Himachal Pradesh.

2. In view of above, undisputedly, now nothing remains to be adjudicated in the present petition. Accordingly, the present petition is disposed of in the above terms, as having been rendered infructuous, along with the pending application(s), if any.

(Vivek Singh Thakur)
Judge

(Romesh Verma)
Judge.

27th November, 2025
(Pardeep)