



2026:HHC:14330

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

**CWP No.6570 of 2026**

**Decided on: 4<sup>th</sup> May, 2026**

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M/S Nikvin Healthcare India Pvt. Ltd.

.....**Petitioner**

**Versus**

Union of India and others

.....**Respondents**

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**Coram**

**Ms. Justice Jyotsna Rewal Dua**

**Whether approved for reporting?<sup>1</sup>**

For the Petitioner: Mr. Ajay Thakur, Advocate.

For the Respondents: Mr. Dikken Thakur, Advocate vice  
Mr. Nand Lal Thakur, Senior Panel  
Counsel, for respondents No.1 to 3.

Mr. Anup Rattan, Advocate General  
with Mr. L.N. Sharma, Additional  
Advocate General, for respondent No.4.

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**Jyotsna Rewal Dua, Judge**

Notice. Mr. Dikken Thakur, Advocate vice  
Mr. Nand Lal Thakur, learned Senior Panel Counsel and  
Mr. L.N. Sharma, learned Additional Advocate General,  
appear and waive service of notice on behalf of respondents  
No.1 to 3 and respondent No.4, respectively.

**2.** This writ petition has been filed for the grant of  
following substantive reliefs:-

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<sup>1</sup>Whether reporters of print and electronic media may be allowed to see the order? Yes.



- i. *That appropriate writ in the nature of certiorari or any other appropriate writ orders or directions may very kindly be issued for quashing & setting aside and/or read down/struck down impugned letter dated 9.11.2023 i.e., Annexure P-6 and impugned communication dated 30.07.2024 i.e., Annexure P-7, qua Petitioner Company to the extent it is applicable & did not give the final approval to the application under IDS, 2017 for claim/incentives. Claim of the Petitioner Company is squarely covered by the Judgment dated 6.0T.2025 passed by Hon'ble Court in CWP No. 10600/2024 titled as. Atul Sharma Versus Union of India and others and other connected matters i.e. Annexure P-8.*
- ii. *That appropriate writ in the nature of mandamus or any other appropriate writ orders or directions may very kindly be issued to the respondents directing them to accept the online application of the Petitioner Company and give it final approval for the benefits of IDS, 2017 & grant it eligible claim/incentives without further delay.*
- iii. *That appropriate writ in the nature of mandamus or any other appropriate writ orders or direction may very kindly be issued to the respondents directing them to accept the application and other required documents of the Petitioner Company under benefits IDS, 2017 for grant of claim/incentives in manual manner by physical mode in the offices of host departments. Directions may very kindly be passed that in future no industrial development scheme will be initiated through online live portal mode to maintain transparency & fairness and to avoid this online cheating/fraud in the name of live portal which respondents are playing with Petitioner Company & other similarly situated industrial units from last seven years. One time relaxation may very kindly be granted to Petitioner Company to file its claim under IDS, 2017."*

**3.** Learned counsel for the parties are *ad idem* that the relief prayed for by the petitioner has already been adjudicated upon in ***Atul Sharma Versus Union of India***



**and others**<sup>2</sup>. The aforesaid decision is stated to have attained finality by the dismissal of **Union of India and another Versus Atul Sharma and others**<sup>3</sup>, further affirmed by the Hon'ble Apex Court in **Union of India & Anr. Versus Atul Sharma & Ors.**<sup>4</sup>. Learned counsel for the parties jointly submit that this writ petition be disposed of by *mutatis mutandis* applying the directions issued in *Atul Sharma*<sup>2</sup> in the instant case as well.

4. In view of above, this writ petition is disposed of with the order that the directions issued in **Atul Sharma**<sup>2</sup> shall *mutatis mutandis* apply to the instant case as well. Parties to take consequent action accordingly.

The writ petition stands disposed of in the above terms, so also the pending miscellaneous application(s), if any.

May 04, 2026  
*Mukesh*

Jyotsna Rewal Dua  
Judge

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<sup>2</sup> CWP No.10600 of 2024, decided alongwith connected matters on 06.01.2025

<sup>3</sup> LPA No.169 of 2025, decided alongwith connected matters on 16.07.2025

<sup>4</sup> Special Leave Petition (Civil) Diary No(s).65239/2025, decided on 30.01.2026