



2026:HHC:19526
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IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA

CWP No. 15322 of 2025.

Date of decision: 25.05.2026.

Joint Commissioner of State Taxes & Excise ...Petitioner.

Versus

M/s Punjab National Bank and Another ...Respondents.

Coram

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

Hon'ble Mr. Justice Ranjan Sharma, Judge.

Whether approved for reporting? ¹

For the Petitioner. Mr. Anup Rattan, Advocate General with Mr. Raj Negi, Deputy Advocate General and Mr. Shalabh Thakur, Assistant Advocate General.

For the Respondents: Mr. Vishal Mohan, Senior Advocate with Mr. Praveen Sharma, Advocate, for respondent No. 1.

Mr. Vijay Kumar Arora, Senior Advocate (through video conferencing) with Ms. Godawari, Mr. Gaurav Kumar, Mr. Hitansh Raj and Ms. Avantika Bhandari, Advocates, for respondent No. 2.

Vivek Singh Thakur, Judge

Present petition has been preferred by the petitioner against the order dated 30.05.2024, passed by Commissioner (Appeals), H.P.

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



Goods and Services Tax-cum-Divisional Commissioner, Shimla Division at Shimla, under Section 107(1) of H.P. Goods and Services Tax, 2017, in appeal preferred by the respondent against order dated 05.04.2023, passed by the Joint Commissioner of State Taxes & Excise (South Enforcement Zone), Parwanoo, District Solan, H.P.

2. Admittedly, to assail the order passed under Section 107 of H.P. Goods and Services Tax, 2017, further appeal under Section 112 of the CGST Act is available before the GST Appellate Tribunal.

3. At the time of filing of appeal, Appellate Tribunal was not functional, therefore, this writ petition was entertained.

4. Now, GST Appellate Tribunal has been established and it is functional, therefore, this petition is disposed of with liberty to the petitioner to avail appropriate remedy by filing an appeal under Section 112 of CGST Act before the GST Appellate Tribunal within reasonable time on or before **30.06.2026**.

Petition is disposed of, so also pending applications, if any.

**(Vivek Singh Thakur),
Judge.**

**(Ranjan Sharma),
Judge.**

25th May, 2026 (susheel)