



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

CWP No.485 of 2025
Decided on: 04.05.2026.

Ultra Drugs Pvt. Ltd. ...Petitioner

Versus

Assistant Commissioner, CGST ...Respondents
Division & Another

Coram

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

¹*Whether approved for reporting?.*

For the petitioner: Mr. Praveen Sharma and
Mr. Akshit Rana, Advocates.

For the respondents: Mr. Vijay Kumar Arora, Senior
Advocate with Ms. Godawari,
Advocate.

Vivek Singh Thakur, Judge [Oral]

By way of this petition, the impugned order dated 26.07.2024 (Annexure P-5), passed by the Appellate Authority under Section 107(1) of the CGST Act, 2017, has been assailed.

2. As per the statutory remedy available under Section 112 of the CGST Act, the petitioner has an alternative and efficacious remedy of filing an appeal before the Appellate Tribunal, which is now functional.

3. Therefore, the present petition is disposed

¹ *Whether reporters of Local Papers may be allowed to see the judgment?*



of with liberty to the petitioner to file an appropriate appeal as available under Section 112 of the CGST Act, read with the Gazette Notification No. S.O. 4220(E), dated 17.09.2025, published by the Ministry of Finance (Department of Revenue) and Gazette Notification No. EXN-F(10)-2/2025-Vol-I, dated 24.02.2026, published by State Taxes and Excise Department.

4. Learned counsel for the petitioner submits that in present petition entire demanded amount stands deposited by the petitioner in the Registry of this Court and now for preferring an appeal, petitioner has to deposit statutory amount before the GST Tribunal and thus he has requested to release the said amount in favour of the petitioner.

5. Accepting the prayer of learned counsel for the petitioner, the amount deposited by the petitioner in the Registry of this Court, along with up-to-date interest, if any, accrued thereon, be released in his favour by remitting the same into the bank account of the petitioner immediately, subject to furnishing of necessary details through learned counsel.”



6. Pending miscellaneous application(s), if ^{2026:HHC:14390-DB}
any, also stand disposed of accordingly.

(Vivek Singh Thakur)
Judge

(Ranjan Sharma)
Judge

May 04, 2026
[Shivender]