



IN THE HIGH COURT OF HIMACHAL PRADESH
AT SHIMLA

CWP No.19825 of 2025

Date of decision: 04.05.2026

M/s GNB Medica Labs

...Petitioner

Versus

Principal Commissioner, Central Goods
and Service Tax Commissioner and others

...Respondents

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. Rahul Anand Kapoor, Advocate
vice Mr. Anil Kumar, Advocate.

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

Vivek Singh Thakur, Judge (Oral)

Present petition has been preferred against
the impugned order dated 13.06.2025 passed under
Section 107 of Central Goods and Services Tax [CGST]
Act, 2017 [Annexure P-7], by Commissioner [Appeals],
Chandigarh, under CGST Act, 2017.

2. Admittedly, there is an alternative efficacious
remedy available to the petitioner, by filing an appeal
under Section 112 of CGST Act, 2017, against the

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



impugned order. However, earlier, Appellate Tribunal was not functional and, therefore, present writ petition was entertained, but now, Appellate Tribunal has become functional.

3. In view of above, present petition is disposed of, with liberty to the petitioner to avail appropriate remedy, including filing of an appeal under Section 112 of CGST Act, 2017, before CGST Appellate Tribunal, within a reasonable time.

4. Pending miscellaneous application(s), if any, shall also stand disposed of.

5. Needless to say, the interim protection granted to the petitioner also stands vacated and petitioner shall be at liberty to pray for interim protection before CGST Appellate Tribunal, if so desired.

(Vivek Singh Thakur)
Judge

(Ranjan Sharma)
Judge

May 04, 2026
[Bhardwaj]