

M/s Bajarang Brick Works Vs. State of H.P. & others.

CWP No. 20532 of 2025

24.12.2025 **Present:** Mr.Rakesh Sharma, Advocate, for the petitioner.

 Mr.Sushant Keprate, Additional Advocate General,
 for the respondents.

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Notice. Mr.Sushant Keprate, Additional Advocate General waives service and accepts notice on behalf of respondents and seeks one week time to have complete instructions.

Learned counsel for the petitioner submits that impugned notice (Annexure P-1) has been issued for the assessment period w.e.f. 25.7.2014 to 30.6.2017, i.e. after 8 to 11 years, whereas scrutiny of returns and assessment of accounts etc., as provided under the Rules, must be done after the close of each month, to which the return pertains.

Learned Additional Advocate General has pointed out that in the first line of impugned notice, it has been stated that none appeared in response to the multiple notices issued in Form T-13 of Rule 4-C (2) of the HP CGCR Rules, 1993 with further submission that it indicates that proceedings may have been initiated well in time, but for want of attending the proceedings, there is delay in issuing notice.

Without going into merits of the contentions, matter is adjourned to enable learned Additional Advocate General to have complete instructions by next date.

List for consideration on **30th December, 2025**, before appropriate Bench.

CMP No. 31863 of 2025

Notice in the aforesaid terms.

Till next date of hearing, further action in pursuance to notice dated 9.12.2025 shall be kept in abeyance.

List alongwith main petition on next date.

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

**(Jiya Lal Bhardwaj),
Judge.**

24th December, 2025
(Keshav)