

IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA**CWP No.4997 of 2025****Date of decision: 08.07.2026**

M/s Friends Alloys.

...Petitioner.

Versus

Union of India & Ors.

...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. Ajay Vaidya, Advocate.

For the respondents : None for respondent No.1.

: Mr. Anup Rattan, Advocate General with
Mr. Sushant Keprate, Additional Advocate
General, for respondents No.2 & 3-State.: Mr. Vijay Kumar Arora, Senior Advocate
with Mr. Hitansh Raj, Mr. Gaurav Kumar
and Ms. Avantika Bhandari, Advocates, for
respondents No.4 & 5.

Vivek Singh Thakur, Judge

Petitioner has approached this Court seeking following
substantial relief(s):-

- “(i) That the impugned orders as contained in Annexure P-3 & P-5 may kindly be Quashed and set aside being without Jurisdiction, Time barred, arbitrary, illegal and without sanction of law;
- (ii) That pending the hearing and final disposal of the petition, this Hon'ble Court be pleased to restrain the Respondent, its employees, agents, representative and any one acting on

¹ Whether the reporters of the local papers may be allowed to see the Judgment? Yes

behalf of the Respondents, in any manner from giving effect to the (Ann P-3 and P-5) in any manner.”

2. Order-in-Original in DRC-07 dated 10.01.2025 (Annexure P-3) is an order passed by Additional Commissioner, Common Adjudicating Authority, CGST Commissionerate, Chandigarh under Section 74 of Central Goods and Services Tax Act, 2017 (in short '**CGST Act**'). Summary of the order, Form GST DRC-07 dated 03.02.2025 (Annexure P-5) is a communication, whereby order dated 10.01.2025 (Annexure P-3) has been intimated to the petitioner. There is no other prayer, except assailing aforesaid order dated 10.01.2025 (Annexure P-3) passed under Section 74 of CGST Act and Summary of order communicated vide letter dated 03.02.2025 (Annexure P-5).

3. Admittedly, Section 107 of CGST Act, provides statutory remedy of appeal for assailing order passed under Section 74 of CGST Act. Therefore, petitioner is directed to avail appropriate statutory remedy by filing appropriate appeal before Competent Authority/Appellate Authority. It is clarified that, as the petitioner was agitating the issue in the present petition, limitation shall not come in the way of filing the appeal before the Competent Authority for deciding the matter on merits.

4. Accordingly, petitioner is directed to file appropriate appeal within 30 days from today, and the same shall be entertained by the Competent Authority/Appellate Authority and decided on merits instead

of rejecting the same on the ground of limitation, within eight weeks from the date of filing of the appeal.

5. Petition is disposed of in aforesaid terms along with pending applications, if any.

(Vivek Singh Thakur)
Judge

(Ranjan Sharma)
Judge

8th July, 2026
(Pardeep)