

**IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA****CWP No. 1827 of 2024**
Date of Decision: 03.07.2025

Hindustan Construction Company LimitedPetitioner
Versus**Union of India and others**Respondents

*Coram***The Hon'ble Mr. Justice Tarlok Singh Chauhan, Judge****The Hon'ble Mr. Justice Sushil Kukreja, Judge**Whether approved for reporting? No.

For the petitioner : Mr. Bharat Raichandani, Senior
Advocate with Mr. Ishaan Kashyap,
Advocate.For the respondents : Mr. Balram Sharma, Deputy Solicitor
General of India with Mr. P.K. Bhatti,
Senior Panel Counsel, for
respondent No.1.Mr. Anup Rattan, Advocate General
with Mr. I.N. Mehta, Senior Additional
Advocate General, Mr. Navlesh
Verma, Ms. Sharmila Patial, Mr.
Sushant Kaprate, Additional
Advocates General and Mr. J.S.
Guleria, Deputy Advocate General
for respondents No.2 to 4/State.

Tarlok Singh Chauhan, Judge (Oral)

Heard.

2. The parties are *ad idem* that instead of this Court deciding the factual and legal issues raised in this petition, it would be more appropriate if the competent authority i.e. respondent No.4-Assistant Commissioner, State Taxes and

Excise, Dharamshala, examines all these legal and factual issues.

3. Accordingly, we deem it appropriate to dispose of the instant petition by directing respondent No.4 to consider the case afresh on both factual and legal aspects. Ordered accordingly.

4. Consequently, the order dated 31.12.2023 (Annexure P-3) and the recovery notice dated 20.02.2024 (Annexure P-9) are quashed and set aside.

5. Since the assessment pertains to the financial year 2017-18, respondent No.4 is directed to expedite the hearing of this case and decide the same as expeditiously as possible and in any event by 30.09.2025.

6. Needless to say that such proceedings shall be conducted after hearing the parties and giving them an opportunity to file their respective reply(ies) and documents.

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

(Tarlok Singh Chauhan)
Judge

(Sushil Kukreja)
Judge

03rd July, 2025 (Sumit)