

IN THE HIGH COURT OF HIMACHAL PRADESH AT SHIMLA

CWP No. 10228 of 2023

Date of decision: 05.05.2025

M/s Satguru Print and Packers

....Petitioner

Versus

Union of India & others

....Respondents

Coram:

Hon'ble Mr. Justice Tarlok Singh Chauhan, Judge.

Hon'ble Mr. Justice Sushil Kukreja, Judge.

Whether approved for reporting ?¹

For the Petitioner: Mr. Sanjeev Kumar Suri, Advocate.

For the Respondents: Mr. Balram Sharma, DSGI with Mr. Rajeev Sharma, Advocate, for respondent No. 1.

Mr. Anup Rattan, Advocate General with Mr. Ramakant Sharma, Mr. Navlesh Verma, Ms. Sharmila Patial, Additional Advocates General and Mr. J.S. Guleria, Deputy Advocate General, for respondents No. 2 to 4/State.

Tarlok Singh Chauhan, Judge (Oral)

The instant petition has been filed for grant of the following substantive relief:-

"(i) That the impugned circular dated 31.12.2018 (Annexure P-1) may kindly be quashed and set aside with further directions to the respondents to withdraw Annexures P-4, P-5 and P-7."

2. The subject matter of the challenge in this petition, whereby the legality, validity and propriety of Circular No. 80/54/2018-GST, dated

31.12.2018 is already under consideration before the Hon'ble Supreme Court of India in **SLP (c) Diary No. 17041/2024.**, case titled **Union of India & Ors. Vs. Association of Technical Textiles Manufacturers and Processors & Anr.**, wherein the Hon'ble Supreme Court on 15.04.2025, passed the following order:-

"Ld. Counsel for respondent No. 1 has submitted that counter affidavit has been filed. Registry to verify and update the records.

Service is complete on respondent no. 2 but none has entered appearance.

If counter affidavit is found to have been filed by respondent no. 1, Registry to process the matter for listing before the Hon'ble Court as per rules. However, if the same is not filed, be filed within four weeks as last opportunity and thereafter Registry to process the matter for listing before Hon'ble Court as per rules."

3. Since the issue involved in this petition is already pending consideration before the Hon'ble Supreme Court, therefore, keeping in view the judicial discipline, we refrain ourselves from giving our opinion with respect to Circular No. 80/54/2018-GST, dated 31.12.2018, as assailed in this petition. We direct that the present petition shall be governed by the judgment passed by the Hon'ble Supreme Court and the decision thereto, shall be binding on this case also.

4. As the matter is pending before the Hon'ble Supreme Court, the interim order passed in this case, would continue to operate and would be governed by the final adjudication of the Hon'ble Supreme Court on the issue in the aforesaid Special Leave Petition.

The petition is disposed of in above terms, so also the pending application(s), if any.

(Tarlok Singh Chauhan)
Judge

(Sushil Kukreja)
Judge

May 05, 2025
(raman)