

**IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA****CWP No. 7606 of 2025****Date of Decision: 06.06.2025**

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Shivalik International

...Petitioner

Versus

Joint Commissioner of State Tax and  
Excise-cum-Proper Officer & others

...Respondents

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Coram**Hon'ble Mr. Justice Tarlok Singh Chauhan, Judge****Hon'ble Mr. Justice Sushil Kukreja, Judge**

Whether approved for reporting? No.

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For the petitioner : Mr. Vishal Mohan, Senior Advocate with  
Mr. Neeraj Sharma, Advocate.For the respondents : Mr. Anup Rattan, Advocate General  
with Mr. Ramakant Sharma, Mr. Navlesh  
Verma, Ms. Sharmila Patial, Mr. Sushant  
Kaprate, Additional Advocates General  
and Mr. Raj Negi, Deputy Advocate  
General, for respondents No.1&2/  
State.Mr. Vijay Kumar Arora, Senior Advocate  
with Ms. Godawari, Ms. Lalita Sharma,  
Ms. Aastha Kohli, Mr. Gaurav Kumar  
and Mr. Hitansh Raj, Advocates, for  
respondents No.3 and 4.

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**Tarlok Singh Chauhan, Judge** (Oral)

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

- "a) That this Hon'ble Court may kindly be pleased to issue  
a writ in the nature of certiorari and quash the summons  
issued under Section 70 (Annexure P-9) and DRC01A  
issued under Section 74(5) of the CGST/ HPGST Act

*(Annexure P-12) requiring the petitioner to appear in person and holding that action initiated by the learned respondent No.1 is without jurisdiction and as such is nullity.*

- b) *That this Hon'ble Court may kindly be pleased to issue a writ in the nature of mandamus directing the revenue authority to unseal the premises of the petitioner (Annexure P-7) and unblock the credit which has been illegally blocked (Annexure P-10)."*

2. The petitioner is aggrieved by parallel proceedings initiated by the Central Goods and Service Tax Commissioner alongwith the State Taxes and Excise-cum-Proper Officer.

3. It is not in dispute that it was the Commissioner, Central Goods and Service Tax, who initiated the proceedings under Section 67 of the CGST/HPGST Act, 2017 prior in point of time and it is out of sheer ignorance of such proceedings that the Joint Commissioner, State Taxes and Excise-cum- Proper Officer also proceeded by not only carrying out the raid in the premises of the petitioner's unit, but also sealing the same. The petitioner cannot be made to face two parallel proceedings for the same cause, that too of the same year.

4. Therefore, in the given facts and circumstances, we deem it appropriate to direct that henceforth it would only be the Commissioner, Central Goods and Service Tax, who would have the jurisdiction and who alone would have the authority to deal with the petitioner under Section 70 of the Act to take these

proceedings to logical end. However, at the same time, the State is also permitted to assist the said authority, but would not initiate any independent proceedings.

5. It shall be open to the petitioner to approach respondent No.4 for de-sealing the premises, which prayer shall be considered strictly in accordance with law. Respondents No.1 and 2 are directed to hand over the seals of the premises to respondents No.3 and 4, so as to enable these respondents to proceed further in the matter in accordance with law.

The petition is disposed of accordingly, so also the pending miscellaneous application(s), if any, leaving the parties to bear their own costs.

**(Tarlok Singh Chauhan)**  
Judge

**(Sushil Kukreja)**  
Judge

**June 06, 2025**  
(VH)