

**IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA****CWP No.6748 of 2025****Date of Decision: 18.07.2025**

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Chander Mukhi Resorts Private Limited

...Petitioner

Versus

The State of Himachal Pradesh &amp; another

...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?<sup>1</sup> No.

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For the petitioner : Mr. Rishabh Jain, Advocate.

For the respondents : 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, Mr. J.S. Guleria and Mr. Raj Negi, Deputy Advocates General.

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

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

- "A. *That a writ of Certiorari or any other appropriate writ order or direction may kindly be issued for quashing and setting aside the impugned summary of order in form DRC-07 dated 18.01.2025 (Annexure P-4) as well as the impugned order dated 18.01.2025 (Annexure P-5) and further a writ in the nature of mandamus may kindly be issued directing the respondents to decide on the said*

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1 Whether reporters of Local Papers may be allowed to see the judgment?

*show cause notice dated 29.11.2024 (Annexure P-2) afresh after duly providing an opportunity to be heard."*

2. Pursuant to order dated 17.07.2025, respondent No.2 appeared in person and tried to justify that the petitioner was afforded an opportunity of hearing before passing of the impugned order. However, the record reveals otherwise because it was only prior to the issuance of show cause notice that some sort of hearing was conducted by the respondents, whereas in the subsequent proceedings that was conducted on 24.12.2024, the records produced by the petitioner were returned to its accountant as is evident from the perusal of the order-sheet.

3. Learned Additional Advocate General fairly submits that the course of action adopted by respondent No.2 cannot sustain as the petitioner in terms of Section 75 (4) Himachal Pradesh Goods and Services Tax Act, 2019 was required to be afforded an opportunity of hearing as it has specifically otherwise sought the same in the reply submitted to the show cause notice.

4. In the given facts and circumstances, the instant petition is allowed and impugned order dated 18.01.2025 (Annexure P-5), which was passed without affording opportunity of hearing to the petitioner is quashed and set aside. The

petitioner is directed to appear before respondent No.2 alongwith the reply and relevant documents on **02.08.2025**.

5. Needless to say that the proceedings henceforth would be conducted by respondent No.2, after affording adequate opportunity of hearing to the petitioner and also affording it an opportunity to place on record the relevant documents.

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

**(Tarlok Singh Chauhan)**  
Judge

**(Sushil Kukreja)**  
Judge

**July 18, 2025**

(VH)