

**IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA**

**CWP No. 18491 of 2025**  
**Date of decision: 12.05.2026**

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M/s. R.S. Polymers ...Petitioner.

Versus

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State of Himachal Pradesh & Ors. ...Respondents.

*Coram*

***Hon'ble Mr. Justice Vivek Singh Thakur, Judge.***

***Hon'ble Mr. Justice Ranjan Sharma, Judge.***

*Whether approved for reporting?<sup>1</sup>*

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For the petitioner : Mr. Goverdhan Lal Sharma, Advocate.

For the respondents : Mr. Sushant Keprate, Additional Advocate General.

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***Vivek Singh Thakur, Judge***

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

i. For issuance of a writ of Certiorary or a writ in the nature of Certiorari or any other appropriate writ or direction calling for the records pertaining to the Petitioners' case and after going into the validity and legality thereof to quash and set aside notice dated 19.08.2025 (enclosed and marked as Annexure P15) issued for denying the Input tax credit to the petitioner and restrain the respondents from taking any adverse proceedings/action against the petitioner in this case; &

ii. This Hon'ble Court be pleased to issue a Writ of Mandamus or a Writ in the nature of Mandamus or any other appropriate Writ, Order or direction, directing the Respondents, its servants, subordinates, agents and successors in office to forthwith withdraw and/or cancel the impugned notice dated 19.08.2025 (enclosed and marked as Annexure P15) issued by the Respondent No.2 and restrain the respondents from taking any adverse proceedings/action against the petitioner in this case."

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<sup>1</sup>***Whether the reporters of the local papers may be allowed to see the Judgment? Yes***

2. It has been further submitted that after issuance of intimation of liability notice DRC-01A dated 06.01.2025 (Annexure P-10) and Show Cause Notice DRC-01 dated 19.08.2025 (Annexure P-15), the petitioner had submitted detailed reply (Annexure P-11) along with documents claiming entitlement to the benefit of Input Tax Credit. However, without considering the same, further proceedings in the form of impugned summary show cause notice/detailed notice dated 19.08.2025 (Annexure P-15) was issued, which have been assailed as relief Nos.i & ii in the present petition.

3. It has been further submitted that the petitioner would be satisfied, if the concerned authorities are directed to consider the claim/objections afresh along with documents filed/to be filed by or on behalf of the petitioner before the competent authority in response to the aforesaid summary show cause notices/detailed notices specifically dealing that whether payments on purchases in question, along with GST, were actually paid or not to the supplier (RTP) and whether the transactions and purchases in question are genuine and supported by valid documents, and whether transactions and purchase in question were made before or after the cancellation of the supplier's registration, as well as compliance with statutory obligations by the petitioner regarding verification of the identity of the supplier (RTP), in accordance with law, as applicable.

4. It has been further submitted that, if upon consideration of the relevant documents, it is found that all purchases and transactions are genuine and supported by valid documents and were made prior to the cancellation of the supplier's registration, the petitioner be granted the benefit of Input Tax Credit in question.

5. Admittedly, the submissions made by the petitioner in its reply (Annexure P-11) submitted in response to notice, DRC-01A dated 06.01.2025 (Annexure P-10) have not been taken into consideration while issuing the show cause notice, DRC-01 dated 19.08.2025 (Annexure P-15).

6. Learned Advocate General submits that, in case, the petitioner files a fresh response to the summary show cause notices/detailed notices before the competent authority along with relevant documents to substantiate the claim of petitioner, the competent authority shall decide the same within a reasonable time.

7. In view of above, the present petition is disposed of by quashing and set aside DRC-01 dated 19.08.2026 (Annexure P-15), with a direction to the competent authority to consider the objections, along with the documents, if any, filed within 30 days from today in response to the DRC-01A notice dated 06.01.2025 (Annexure P-10), by keeping in view the aforesaid submissions made by the petitioner and to pass fresh appropriate speaking and reasoned order thereupon within 06 weeks from the date of filing of such

objections/response in accordance with law. In case no objections are filed within 30 days in response to the show cause notices/detailed notices, the competent authority shall proceed further in accordance with law, treating that the petitioner has nothing to say in response to the said notices.

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

**(Vivek Singh Thakur)**  
**Judge**

**(Ranjan Sharma)**  
**Judge**

**12<sup>th</sup> May, 2026**  
*(Shamsh Tabrez)*