IN THE HIGH COURT OF HIMACHAL PRADESH AT SHIMLA
CWP No.16326 of 2026
Decided on 18th September 2026

Himachal Soft Drinks

…Petitioner

Vs.

Union of India and others

…Respondents

Coram

Hon'ble Mr. Justice Ajay Mohan Goel, Judge

Hon'ble Mr. Justice Yogesh Jaswal, Judge

[1]Whether approved for reporting?

For the petitioner:	**Mr. Avinash Poddar, Advocate, through V.C. & Mr. Rohit Guleria, Advocate.**
For the respondents :	**Mr. Ramakant Sharma, Additional Advocate General.**
	Mr. Harish Sahrma, Senior Panel Counsel, for respondent No.1.
	Mr. Vijay Arora, Senior Advocate, with Mr. Hitansh Raj, advocate, for respondents No.2 to 4.

Ajay Mohan Goel, Judge *(Oral)*

Issue notice. M/s Harish Sharma and Hitansh Raj, Advocates, accept notice on behalf of respondent No.1 and respondents No.2 to 4, respectively.

2. By way of this writ petition, the petitioner has prayed for the following reliefs:-

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a) *"Issue a writ of mandamus or any other appropriate writ, order or direction, directing the Respondents to allow the petitioner, to rectify the returns filed in GSTR-3B in accordance with Rule 88A of CGST Rules, 2017 on the ground of revenue neutrality and the bonafide error committed by the accountant;*

b) *Issue a writ of mandamus or any other appropriate writ, order or direction, directing the Respondents for providing the consequential relief on account of the rectified returns and the re-adjusted balances in the Electronic Credit Ledger as well as Electronic Cash Ledger."*

3. During the course of his arguments, learned counsel for the petitioner submitted that despite the fact that the petitioner has approached the Authority concerned in terms of requests (Annexure P-5) for rectification of GSTR-3B, till date, nothing has been done by the respondents in this regard.

4. Learned Senior Counsel appearing for respondents No. 2 to 4 submits that there is a provision provided in the relevant statute as to how a party has to approach for the said rectification and the petitioner till date has not invoked the relevant provisions of the statute.

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5. Be that as it may, in our considered view, as the petitioner has made a representation to the Authority concerned, it is for the Authority concerned to pass some order thereupon.

6. We are not making any observation as to what order has to be passed by the Authority upon the same, but, once the party approaches the Authority, it is duty-bound to pass some order thereupon and, accordingly, without making any observation on the merits of the case, this petition is disposed of with the direction that appropriate call be taken on the representation of the petitioner by the Authority concerned within a period of four weeks from today.

6. Pending miscellaneous applications, if any, also stand disposed of.

(Ajay Mohan Goel)
Judge

(Yogesh Jaswal)
Judge

September 18, 2026
(Vinod)

High Court of H.P.

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