IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA

C.W.P No.19688 of 2026
Date of Decision: 03.11.2026

M/s Nikhil Adhesives Ltd. .....Petitioner

Versus

State of H.P & others .....Respondents

Coram
Hon'ble Mr. Justice Ajay Mohan Goel, Judge
Hon'ble Mr. Justice Yogesh Jaswal, Judge

Whether approved for reporting?

For the petitioner: Mr. Aman Parth Sharma and Mr. Rishabh Negi, Advocates.

For the respondents: Mr. Pushpinder Jaswal, Additional Advocate General.

Ajay Mohan Goel, J. *(Oral)*

Notice. Mr. Pushpinder Jaswal, learned Additional Advocate General, accepts notice on behalf of the respondents.

2. By way of this writ petition, the petitioner has, inter alia prayed for the following relief:

> "In view of the submission made hereinabove it is most humbly prayed that a writ in the nature of mandamus or any other appropriate writ to direct the respondents to consider the claim of the petitioner and release/reimburse Net SGST

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in terms of the Industrial Policy 2019 in time bound manner, in the interest of justice and fair play."

3. Having heard learned counsel for the petitioner and having perused the relief prayed for, without making any observation on the merits of the case, we dispose of this petition with direction to the respondents/Competent Authority that in case any application of the petitioner is pending before the concerned Authority qua reimbursement of any SGST, then, appropriate call be taken thereupon by the Authority within a period of eight weeks from today.

4. It is again clarified that we have not made any observation on merits of the case. Pending miscellaneous application(s), if any, shall also stand disposed of.

(Ajay Mohan Goel)
Judge

(Yogesh Jaswal)
Judge

November 03, 2026
(meera)

High Court of H.P.

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