

**BEFORE THE COMMISSIONER OF STATE TAXES & EXCISE
HIMACHAL PRADESH**

(Block No. 30, SDA Complex, Shimla-09)

(In CWP No. 5980 of 2024)

Case No.: 24/2024
Date of Institution: 11-11-2024
Date of Order: 03-01-2025

IN THE MATTER OF: -

M/s Suman Thakur Proprietor
S. S. Communications, Dehra,
District Kangra, HP.

.....Petitioner

Versus

1. Deputy Commissioner of Goods and Service Tax Dharamshala Division (CGST).
2. Commissioner of State Taxes & Excise HPRespondents

Present:

1. Sh. Besar Singh Verma, learned Advocate for the Petitioner.
2. Smt. Monica Atreya, ACST&E (Legal Cell) for the Respondents.

ORDER

1. The above matter has come up for consideration consequent upon directions from the Hon'ble High Court vide judgement/order dated 04-11-2024, in CWP No. 5980 of 2024, wherein, the Hon'ble Court is pleased to direct the Commissioner of State Taxes & Excise, HP to afford an opportunity of being heard to the petitioner to file its reply and thereafter, the respondent No. 2 i.e. this forum shall proceed to pass order in the matter in accordance with law.
2. Accordingly, the petitioner was afforded an opportunity in the matter ibid and was directed to appear in matter ibid on 20-11-2024 and file its reply.
3. On the above date, Sh. Besar Singh Verma learned Advocate, appeared on behalf of the petitioner, who is registered



vide GSTIN: 02AFMPT461661ZG1 with the central jurisdiction authorities under the Central Goods & Service Tax Act, 2017 and submitted that the impugned Show Cause Notice dated 21-07-2023, in the instant matter, has been issued by the office of the Superintendent, Central Goods & Service Tax Range, Palampur, KANFED Bhawan, Depot Bazar, Dharamshala, Distt. Kangra, HP-176215(i.e. Respondent No. 1). In view of the fact that the jurisdiction of the petitioner is with Centre, therefore, the authority under the CGST, 2017 is the appropriate and competent jurisdictional authority to dispose of this matter and the Hon'ble High Court may be apprised accordingly.

4. In view of above facts of the case it would be appropriate to move an application to the Hon'ble High Court for modification of directions contained in the judgement/order dated 04-11-2024. Ordered accordingly.

The matter is disposed of and all concerned be informed accordingly. The file after due completion be consigned to record room.

**Commissioner of State Taxes & Excise
Himachal Pradesh**



Endst. No. EXN/Comm. GST-Reader/2025-126-129

Dated: 03-01-2025

Copy for information and further necessary action to:

1. M/s Suman Thakur, proprietor S.S. Communications, Dehra, Distt. Kangra. HP
2. Dy. Commissioner of Goods & Service Tax, Central Goods & Service Tax Range, Palampur, KANFED Bhawan, Depot Bazar, Dharamshala, Distt. Kangra, HP-176215.
3. Legal Cell, HQ.
4. IT Cell.

Reader