



IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA

CWP No.484 of 2024

Date of decision: 24.04.2026

M/s Radiant Castings Private Limited.

...Petitioner.

Versus

Joint Commissioner of State Taxes &
Excise, (SEZ) Parwanoo & Anr.

... Respondents.

Coram

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

Hon'ble Mr. Justice Ranjan Sharma, Judge.

Whether approved for reporting?¹

For the petitioners : Mr. Vikarm Singh Baid, Advocate (through VC) and Mr. Amit Kumar Dhumal, Advocate with Ms. Parul Negi, Advocate.

For the respondents : Mr. Anup Rattan, Advocate General with Mr. Ramakant Sharma and Mr. Sushant Keprate, Additional Advocates General, for respondents-State.

Vivek Singh Thakur, Judge

Petitioner has approached this Court for quashing and setting aside impugned notice dated 22.08.2022 (Annexure P-1) issued by Joint Commissioner of State Taxes & Excise, South Enforcement Zone, Parwanoo and also, against blocking the Input Tax Credit ('ITC') of the petitioner amounting to Rs.4,27,11,970/- with further prayer to restrain the respondents from taking any further punitive or coercive action on the basis of demand, which has already been extinguished

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

after conclusion of Corporate Insolvency Resolution Process ('CIRP') of the petitioner.

2. Admittedly, vide order dated 30.08.2023, National Company Law Tribunal ('NCLT'), New Delhi, had approved Resolution Plan placed before it under provisions of Section 30(6) read with Section 31 of Insolvency and Bankruptcy Code, 2016 read with Regulation 39(4) of Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016, in respect of Corporate Debtor, M/s Radiant Castings Private Limited, submitted by Successful Resolution Applicant ('SRA'), namely M/s Scope Dealtrade Private Limited.

3. At the time of adjudication of aforesaid proceedings, the State failed to put forth its claim before the NCLT, New Delhi, and accordingly, the claim of the State was neither adjudicated by the NCLT, New Delhi, nor it was allowed.

4. Respondent-State had preferred an application to recall the aforesaid order passed by the NCLT, New Delhi, which was dismissed on 20.02.2025.

5. The aforesaid order was assailed by the State before National Company Law Appellate Tribunal ('NCLAT') by filing **Company Appeal (AT) (Insolvency) No.684 of 2025** titled '**Joint Commissioner of State Taxes & Excise (SEZ) Parwanoo, Himachal**

Pradesh vs. M/s Radiant Castings Private Limited & Anr.' The said appeal was dismissed by NCLAT on 09.07.2025.

6. The aforesaid dismissal of application and appeal was assailed by the respondent-State in **Civil Appeal No.11330 of 2025** titled '**Joint Commissioner of State Taxes & Excise (SEZ) Parwanoo, Himachal Pradesh vs. M/s Radiant Castings Private Limited & Anr.,**' which was dismissed on 23.09.2025 with observation that no ground was found to interfere with the impugned order dated 09.07.2025 passed by NCLAT, New Delhi.

7. Admittedly, in view of above dismissal and the appeals preferred by the respondent-State, the respondents are not competent and entitled to block the ITC of the petitioner and to proceed in furtherance of impugned notice dated 22.08.2022.

8. Accordingly, impugned notice dated 22.08.2022 (Annexure P-1) is quashed, and respondents are directed to unblock the ITC of the petitioner and to release the amount accordingly, as admissible under law, as expeditiously as possible, preferably within two months.

9. Needless to say, passing of aforesaid order shall not inhibit the State from taking any action, as available under law, for recovery of due amount, if any.

10. Present petition is allowed and stands disposed of in aforesaid terms. Pending miscellaneous application(s), if any, also stands disposed of.

(Vivek Singh Thakur)
Judge

(Ranjan Sharma)
Judge

24th April, 2026
(Pardeep)

High Court of H.P.