

**IN THE HIGH COURT OF HIMACHAL PRADESH AT SHIMLA  
ON THE 25<sup>th</sup> DAY OF FEBRUARY 2022**

**BEFORE**

**HON'BLE MR. JUSTICE MOHAMMAD RAFIQ  
CHIEF JUSTICE**

**&**

**HON'BLE MS. JUSTICE JYOTSNA REWAL DUA**

**CIVIL WRIT PETITION No. 7662 of 2021**

**Between:-**

**M/S BL SETH AGRO MILLS LTD.,  
VILLAGE BUMBLOO,  
NEAR RTO BARRIER, HOSHIARPUR ROAD,  
GAGRET, DISTT. UNA, H.P.  
THROUGH ITS AUTHORIZED SIGNATORY VEENA HANDA.**

**.....PETITIONER**

**(BY SH. SARDAVINDER GOYAL,  
SH. SARWINDER GOYAL, & SH. NITIN KANT SETIA,  
ADVOCATES)**

**AND**

- 1. THE STATE OF HIMACHAL PRADESH,  
THROUGH THE FINANCIAL COMMISSIONER  
(TAXATION) & SECRETARY TO GOVT. OF  
HIMACHAL PRADESH,  
GOODS AND SERVICE TAX DEPARTMENT,  
KASUMPATI, SHIMLA, HIMACHAL PRADESH.**
- 2. EXCISE AND TAXATION COMMISSIONER-CUM-  
PROPER OFFICER, SALES TAX, HIMACHAL PRADESH.**
- 3. ASSISTANT COMMISSIONER OF STATE TAXES  
AND EXCISE, CENTRAL ENFORCEMENT ZONE,  
UNA, HIMACHAL PRADESH.**

.....RESPONDENTS

**(SH. AJAY VAIDYA, SENIOR ADDITIONAL ADVOCATE  
GENERAL)**

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*This petition coming on for admission this day,  
**Hon'ble Mr. Justice Mohammad Rafiq**, passed the  
following:*

**ORDER**

This writ petition has been filed by M/s BL Seth Agro Mills Ltd. with the limited prayer that respondent No.3 be directed to desal the premises and release the movable assets, which were wrongly attached in pursuance to the notice passed against M/s UR Sinter Pvt. Ltd. (Annexure P-1).

2. In the course of arguments, learned counsel for the petitioner submits that M/s UR Sinter Pvt. Ltd. which is separate entity, has filed an appeal before the Excise and Taxation Commissioner-cum-Proper Officer, Sales Tax, Himachal Pradesh. Learned counsel further submits that in the attachment, the premises in question, movable assets and land, out of which 37 kanals were owned by the petitioner and remaining 40 kanals by M/s UR Sinter Pvt. Ltd., were attached and, therefore, to that extent, the attachment of the property of the petitioner is illegal.

3. Considering that the Excise & Taxation Commissioner-respondent No.2 is already seized of the matter, and the grievance is against the action of respondent No.3, we require the petitioner to approach the Excise & Taxation Commissioner-respondent No.2 by an appropriate application, who shall, in turn, by inquiring into the correctness of the assertions made by the petitioner, pass an appropriate direction to release its property or otherwise, after affording an opportunity of hearing to the petitioner as well as to M/s UR Sinter Pvt. Ltd., as expeditiously as possible, but preferably within six weeks from the receipt of a copy of this order. Pending miscellaneous application(s), if any, shall also stand disposed of.

**( Mohammad Rafiq )**  
**Chief Justice**

**( Jyotsna Rewal Dua )**  
**Judge**

25<sup>th</sup> February 2022 (rohit/vs)