

**IN THE SUPREME COURT OF INDIA**  
**CIVIL APPELLATE JURISDICTION**

**Civil Appeal No 5032 of 2022**  
(Arising out of SLP (C) No 238 of 2022)

**State of Himachal Pradesh and Another**

**Appellants**

**Versus**

**Himachal Aluminium and Conductors**

**Respondent**

**WITH**

**Civil Appeal No 5034 of 2022**  
(Arising out of SLP (C) No 6777 of 2022)  
&  
**Civil Appeal No 5033 of 2022**  
(Arising out of SLP (C) No 6791 of 2022)

**ORDER**

- 1 Leave granted.
- 2 A Division Bench of the High Court of Himachal Pradesh has by its judgments dated 27 November 2020 allowed the writ petitions instituted by the respondents under Article 226 of the Constitution. The respondents sought to challenge the validity of orders of reassessment passed by the appellant. The

High Court by its impugned judgments has set aside the reassessment.

- 3 Notice was issued by this Court on 12 January 2022, 18 April 2022 and 29 April 2022 in the Special Leave Petitions.
- 4 The judgment of the High Court is utterly incomprehensible. The reasons on the basis of which the High Court has proceeded to allow the petitions and set aside the reassessment cannot be discerned from the judgments.
- 5 The appeals are accordingly allowed. The impugned judgments of the High Court are set aside. CWP No 2998 of 2020, CWP No 2978 of 2020 and CWP No 2997 of 2020 shall stand restored to the file of the High Court of Himachal Pradesh for a decision afresh. All the rights and contentions of the parties are kept open.
- 6 Pending applications, if any, stand disposed of.

.....J.  
[Dr Dhananjaya Y Chandrachud]

.....J.  
[Sudhanshu Dhulia]

New Delhi;  
August 01, 2022  
CKB



ITEM NO.29

COURT NO.3

SECTION XIV

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (C) No.238/2022

(Arising out of impugned final judgment and order dated 27-11-2020 in CWP No.2998/2020 passed by the High Court of Himachal Pradesh at Shimla)

THE STATE OF HIMACHAL PRADESH & ANR.

Petitioner(s)

VERSUS

HIMACHAL ALUMINIUM AND CONDUCTORS

Respondent(s)

(FOR I.R.)

WITH S.L.P.(C) No.6777/2022 (XIV)

(FOR I.R.)

S.L.P.(C) No.6791/2022 (XIV)

(FOR I.R.)

Date : 01-08-2022 These petitions were called on for hearing today.

CORAM :

HON'BLE DR. JUSTICE D.Y. CHANDRACHUD

HON'BLE MR. JUSTICE SUDHANSHU DHULIA

For Petitioner(s) Mr. Akshay Amritanshu, Adv.  
Mr. Ashutosh Jain, Adv.  
Mr. Pratik Sanajpati, Adv.  
Mr. Ankit Kumar Lal, AOR

**For Respondent(s)**    **Mr. Mareesh Pravir Sahay, AOR**  
                                 **Ms. Eccha Shukla, Adv.**  
                                 **Ms. Awanitika, Adv.**  
                                 **Mr. Sachin Kharb, Adv.**

**UPON hearing the counsel the Court made the following**  
**O R D E R**

- 1    Leave granted.
- 2    The appeals are allowed in terms of the signed order.
- 3    Pending applications, if any, stand disposed of.

**(CHETAN KUMAR)**  
**A.R.-cum-P.S.**

**(RANJANA SHAILEY)**  
**Court Master**

**(Signed order is placed on the file)**