



IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA

Civil Writ Petition No.3284 of 2024

Date of Decision: 07.05.2024

M/s Amrit Traders

.....Petitioner

Versus

State of Himachal Pradesh and Ors.

.....Respondents

Coram

Hon'ble Mr. Justice Sandeep Sharma, Judge.

Whether approved for reporting? Yes.

For the Petitioner: Mr. Ajay Vaidya, Advocate.

For the respondents: Mr. Rajan Kahol, Additional Advocate General.

Sandeep Sharma, J. (Oral)

Instant petition filed under Article 226 of the Constitution of India lays challenge to order dated 16.04.2024 passed by Financial Commissioner (Excise), Himachal Pradesh, Shimla, whereby the appeal filed under Section 68(2) of the Himachal Pradesh Excise Act, 2011 (hereinafter referred to as 'Act'), laying therein challenge to order dated 30.03.2024 passed by Collector (Excise)-cum-Joint Commissioner (ST&E), Central Zone, Mandi, came to be dismissed.

2. Precisely, the facts of the case, which may be relevant for the adjudication of the case at hand are that in the month of February-March 2023, respondent-State, like every year formulated

the policy for allotment of retail and other liquor licenses for the financial year 2023-24 (Annexure P-1).

3. Petitioner herein was license holder in form L-10BB, at The Mall Road, Manali, District Kullu since 2021-22, particularly in view of the conditions as contained in aforesaid policy (Clause 11.8). Aforesaid license though was initially issued in favour of petitioner-firm on 07.08.2021 in compliance to the Excise Announcements/Conditions/Clarifications issued from time to time, but subsequently, same was renewed for the year 2022-23 and 2023-24 (Annexure P-2 Colly).

4. Vide communication dated 02.08.2021 (Annexure P-3), it came to be clarified on behalf of respondent-State that if the gross annual turnover of the departmental store (inclusive of branches) is more than Rs.2 crore, then only one license in form L-10BB shall be granted in respect of that departmental store or branch. Aforesaid clarification subsequently came to be withdrawn vide communication dated 20.12.2023 issued by respondent-department (Annexure P-4), where it came to be clarified that in supersession to all such past references/instructions/clarifications etc. regarding grant of license in form L-10BB, it is directed that the license in form L10-BB shall be granted strictly as per condition No.10.8 of Excise Policy for the year 2023-24.

5. As a result of aforesaid clarification, license in form L-10BB granted in favour of petitioner as well as other similar situated persons was made operative, only in such of cases where business in terms of aforesaid license was done from the principal place of business, not from the branches. Since petitioner-herein was admittedly being license holder in form L-10BB, had been running his business from branch, it immediately applied for amendment of GST Registration Certificate (Annexure P-7), which prayer of him ultimately came to be allowed on 09.04.2024, as is evident from Registration Certificate issued in favour of petitioner-firm (available at page No.61 of the paperbook).

6. It is pertinent to take note of the fact that petitioner herein beside making prayer to Goods and Services Tax Department also filed an application to the Principal Secretary (Excise and Taxation), Government of Himachal Pradesh, Shimla on dated 26.03.2024 (Annexure P-6), thereby making request for renewal of license in form L-10BB. In aforesaid representation, petitioner specifically apprised authority concerned with regard to his intention to shift business from branch office to principal place of business. He also apprised factum with regard to the pendency of prayer made on his behalf for amendment in GST Registration Certificate, however, fact remains that aforesaid prayer made on behalf of the petitioner was not paid any heed. Again, vide communication dated 30.01.2024, petitioner

requested Deputy Commissioner, State Taxes and Excise, Kullu, District Kullu to renew the license in form L-10BB for the year 2024-25, but in vain. After amendment in GST Registration Certificate, whereby status of branch at The Mall Manali, Tehsil Manali, District Kullu, came to be updated in place of branch to that of principal place of business, petitioner once again requested Principal Secretary (Excise and Taxation), Government of Himachal Pradesh, Shimla to renew the license in form L-10BB, but no action was taken.

7. Though, petitioner herein vide various communication, as has been taken note of hereinabove, have been repeatedly requesting the respondent-State to renew the license, but vide notice dated 23.03.2024, Collector (Excise)-cum-Joint Commissioner State Taxes & Excise, Central Zone, Mandi, District Mandi apprised petitioner that as per condition No.10.8(vi) of Excise Policy for the year 2023-24, L-10BB licenses shall not be allowed to function from the branches of Departmental Store. Vide aforesaid notice, respondent-department while referring to condition contained in 10.8 of Excise Policy specifically called upon petitioner to explain that why licenses issued in form L-10BB may not be cancelled.

8. Petitioner filed detailed reply specifically clarifying therein that after issuance of clarification dated 02.08.2021, petitioner-firm had made an application for amendment of GST Registration Certificate, thereby expressing its intention to carry on business of L-

10BB from principal place of business. In afore reply to the show-cause notice, petitioner specifically apprised authority that renewal fee to the tune of Rs.10 lac already stand deposited.

9. Collector (Excise)-cum-Joint Commissioner of State Taxes & Excise, Central Zone, Mandi, District Mandi, being not satisfied with the reply filed by petitioner to the show-cause notice dated 23.03.2024, passed order dated 30.03.2024 (Annexure P-9), wherein prayer made on behalf of the petitioner for renewal of license for the year 2024-25 came to be declined.

10. Being aggrieved and dissatisfied with aforesaid order passed by Collector (Excise)-cum-Joint Commissioner State Taxes & Excise, Central Zone, Mandi, District Mandi, petitioner herein filed appeal before Financial Commissioner (Excise), Himachal Pradesh which also came to be dismissed vide order dated 16.04.2024 (Annexure P-10). Financial Commissioner (Excise), Himachal Pradesh, Shimla while passing order dated 16.04.2024 specifically concluded that license in form L-10BB granted to application was approved and granted only in respect of branch at 269 Ward No.4, The Mall Road, Manali and not for the principal place of business and as such, same cannot be renewed. In the aforesaid background, petitioner has approached this Court in the instant proceedings, praying therein to set aside the aforesaid order.

11. I have heard the learned counsel for the parties and gone through the record.

12. Mr. Vaidya, learned counsel representing the petitioner while fairly admitting factum with regard to grant of license in form L-10BB in respect of branch at Kullu at Manali, District Kullu, submitted that though license was initially in respect of branch, but since after issuance of clarification, petitioner had taken adequate steps for shifting his business from branch office to principal place of business and in that regard, had obtained amended GST Registration Certificate, his prayer for grant of renewal of license could not have been rejected. He further submitted that though initially, license in form L-10BB was granted in favour of petitioner for the year 2021, but the same continued to be renewed by respondent-State, till the year 2023-24, meaning thereby, license once issued in form L-10BB can be renewed subject to completion of necessary formalities including deposit of requisite license fee.

13. While making this Court peruse announcements for the financial year 2023-24, Mr. Vaidya specifically invited attention of this Court to Clause (v) of condition No.10.8 for the year 2023-24 and condition No.9.8 for the year 2024-25 to state that any application of for grant/renewal of L-10BB license shall be accompanied by copy of GST return as proof of turnover, copy of income tax return along with other documents already prescribed. He submitted that though Sub-

Clause (vi) of 10.8 and condition No.9.8 for the year 2024-25 suggests that L-10BB license shall not be allowed to function for the branches of Departmental Store, but it nowhere suggests that license issued in form L-10BB in favour of the petitioner and similarly situate persons for branch could not be renewed, even after change of place of business from branch to principal place of business, in terms of clarification dated 02nd August, 2021.

14. While referring to condition No.(x) of Clause 10.8 for the year 2023-24 and condition No.9.8 for the year 2024-25 of the Policy, wherein condition of minimum distance of 50 meters between the L-10BB and L-2 vend has been provided. Mr. Vaidya invited attention of this Court to Rule 19-A of The Himachal Pradesh Liquor license Rules, 1986, to state that aforesaid rule prescribes for issuance of license in form L-10BB subject to certain conditions, but if conditions given under aforesaid rule are perused, it nowhere talks about requirement of minimum distance between L-10BB and L-2 vend. He submitted that till the time, aforesaid Rule 19-A is not amended, condition with regard to minimum distance between L10-BB and L-2 vend, as provided under Clause 10.8 of Policy for the year 2023-24 and condition No.9.8 for the year 2024-25 of Excise Policy may not have any relevance.

15. Lastly, Mr. Vaidya, while making this Court peruse the impugned order, vehemently argued that once sole reason given for

non-renewal of license in form L-10BB is/was that business on the basis of aforesaid license could not be run from the branch, coupled with the fact that petitioner had already applied for amendment of GST Registration Certificate for change of branch to principal place of business, prayer made on behalf of the petitioner for grant of renewal of license, otherwise could not have been denied by respondent.

16. To the contrary, Mr. Rajan Kahol, learned Additional Advocate General while supporting the impugned action of respondent submitted that license in form L-10BB sought to be renewed was actually issued for running business from the branch, but since Government specifically taken a policy decision to not permit the business in terms of license issued in form L-10BB from branches, no illegality can be said to have been committed by respondents while passing impugned order, thereby rejecting the prayer made on behalf of the petitioner for renewal of license form in L-10BB.

17. Mr. Kahol further argued that otherwise also, prayer made on behalf of the petitioner to carry out amendment in the GST Registration Certificate, whereby place of business came to be changed, was accepted after rejection of prayer made on behalf of the petitioner for renewal of license, which otherwise, by that time, stood expired. Mr. Kahol further invited attention of this Court to Sub-Clause 10 of Clause 10.8 of Excise Announcement for the year 2023-24 and condition No.9.8 for the year 2024-25 to State that since after

rejection of the prayer made on behalf of the petitioner for renewal of license in form L-10BB, respondent-department has already allotted L-2 vend in favour of the other persons, which is at the distance of less than 50 meters from the principal place of business of the petitioner, prayer if any made on behalf of the petitioner for renewal of license in form L-10BB cannot be allowed. However, Mr. Kahol fairly admitted that Rule 19 of The Himachal Pradesh Liquor License Rules, 1986, Rule 19-A has not been amended till date.

18. Having heard learned counsel representing the parties and perused the material already available on record, this Court finds that it is not in dispute that in the financial year 2020-21, petitioner-firm was granted license form L-10BB for retail sale of beer, wine, cider and RTD beverages and BIO brands in departmental stores at Manali. Aforesaid license issued initially in year 2021 was renewed continuously till financial year 2023-24. It is also not in dispute that prior to issuance of clarification dated 20.12.2023 (Annexure P-4), license holder in form L-10BB were entitled to run their business from branch office. It is only after issuance of aforesaid clarification dated 20.12.2023, condition of doing business from principal place of business came to be imposed as per condition No.10.8 of Excise Policy for year 2023-24.

19. At this stage, it would be apt to take note of clarification issued by respondent-department vide communication dated 20.12.2020 (Annexure P-4), which reads, as under:

“Subject: Withdrawal of clarification/instruction with regard to the license in form L-10BB.

Sir,

It is intimated that in supersession to all such past references/instructions/clarification etc. regarding grant of license in form L-10BB, it is hereby directed that the license in form L-10BB be granted strictly as per condition No.10.8 of Excise Policy for the year 2023-24.

Further, Collector (Excise)/Distt. Incharges are directed to immediately take action as per condition/clause 10.8 of Excise Policy 2023-24 & specifically as per condition No.10.8(vi) of Excise Policy 2023-24 for adhering the terms and condition while granting license in form L-10BB.

In addition to this, Collector (Excise)/Distt. Incharges shall not seek any clarification/instructions from this office when the conditions are already mentioned and amply clear in the Excise Policy.

Yours faithfully,

Dr. Yunus (IAS)
Commissioner of State Taxes & Excise,
Himachal Pradesh”

Careful perusal of aforesaid communication reveals that after issuance of aforesaid communication, business in terms of license in form L-10BB could only be done in terms of condition No.10.8(vi) of Excise Policy 2023-24, meaning thereby, after issuance of aforesaid clarification, L-10BB license holder are not permitted to function from the branches of departmental store, but there is nothing in the aforesaid announcements, especially detailed in condition No.10.8 that prayer, if any made, for renewal of license in form L-10BB made on

behalf of such of the licensees, who though earlier in terms of aforesaid license were doing their business from branch but had eventually decided to shift their branch to principal place of business, cannot be accepted. Admittedly, in the case at hand, petitioner, at first instance was issued license in form L-10BB to do the business from branches in year 2020-21 and since then, he had been continuously doing the business from branch till issuance of clarification dated 20.12.2023 (Annexure P-4). Immediately after issuance of aforesaid clarification, petitioner herein beside making prayer for renewal of license in form L-10BB also applied to the GST Department for amendment of GST Registration Certificate. He categorically apprised Excise Department as well as GST Department that he intends to convert his branch to principal place of business, which prayer ultimately came to be allowed with the issuance of amended GST Registration Certificate (Annexure P-8 Colly) (available at page 60 of the paper book).

20. Careful perusal of amended Registration Certificate reveals that address of principal place of business has been now shown as:

“Floor No.: 0
Building No./Flat No.:269/04
Name of Premises/Building: Chander Bhaga Building
Road/Street: The Mall Road
Nearby Landmark: Dana Coffee House and German Bakery
City/Town/Village: Manali
District: Kullu
State: Himachal Pradesh

PIN Code: 175131

Though, aforesaid certificate was issued on 09.04.2024, but same can be said to have come in force with effect from 14.03.2024, on which date, application was made for amendment. In this regard, reliance is placed upon Rule 19 of Himachal Pradesh Goods & Services Tax Rules, 2017, which reads as under;

“Rule 19 – Amendment of registration

(1) Where there is any change in any of the particulars furnished in the application for registration in FORM GST REG-01 or FORM GST REG-07 or FORM GST REG-09 or FORM GST REG-10 or for Unique Identity Number in FORM GST-REG-13, either at the time of obtaining registration or Unique Identity Number or as amended from time to time, the registered person shall, within a period of fifteen days of such change, submit an application, duly signed or verified through electronic verification code, electronically in FORM GST REG-14, along with the documents relating to such change at the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that –

(a) where the change relates to,-

(i) legal name of business;

(ii) address of the principal place of business or any additional place(s) of business; or

(iii) addition, deletion or retirement of partners or directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for the day to day affairs of the business,-

which does not warrant cancellation of registration under Section 29, the proper officer shall, after due verification, approve the amendment within a period of fifteen working days from the date of the receipt of the application in FORM GST REG-14 and issue an order in FORM GST REG-15 electronically and such amendment shall take effect from the date of the occurrence of the event warranting such amendment..”

Careful perusal of aforesaid Rule clearly provides that amendment, if allowed, shall take effect from the date of occurrence of event, warranting such amendment. Since, in the case at hand, application for amendment was filed on 14.03.2024, amendment which came to be allowed on 09.04.2024, shall be deemed to have come into force w.e.f. 14.03.2024. Since, in the case at hand, license in form L-10BB granted in favour of petitioner for doing the business from branch had to expire on 31.03.2024, coupled with the fact that amendment in the GST Registration Certificate had come into force with effect from 14.03.2024, whereby prayer made on behalf of the petitioner for changing his place of business from branch to principal place of business came to be allowed, prayer made on behalf of the petitioner for renewal of license, otherwise ought to have been considered favourably by the respondent-department. No doubt, aforesaid certificate, thereby making amendment in GST Registration Certificate was passed while appeal was pending before Financial Commissioner against the order of Collector (Excise)-cum-Joint Commissioner (ST&E), Central Zone, Mandi, but even then, Commissioner having taken note of objection of department in renewing the license, vis-a-vis, subsequent development i.e. amendment in the GST Registration Certificate, ought to have allowed the appeal and issued direction to department to renew the license in form L-10BB. During proceeding of the case, learned Additional Advocate General, on instructions of Law

Officer, who is present in Court, apprised this Court that as of today, one L-2 vend stands allotted in favour of another person, which is at the distance of less than 50 meters from the principal place of business of the petitioner.

21. While referring to Clause 10 of condition No.10.8 for the year 2023-24 and condition No.9.8 for the year 2024-25 of Excise Policy, as detailed hereinabove, Mr. Kahol attempted to argue that otherwise also, prayer made on behalf of the petitioner for grant of license cannot be allowed. However, this Court having taken note of the fact that license form L-10BB is granted in terms of Rule 19-A of The Himachal Pradesh Liquor License Rules, 1986, wherein no such condition of distance, if any exists, sees no reason to accept the aforesaid contention of Mr. Kahol, who during arguments fairly admitted that till date, no amendment has been made in Rule 19-A.

22. At this stage, it would be apt to take note of Rule 19-A of The Himachal Pradesh Liquor License Rules, 1986.

19-A. A license in form L.10-BB shall be granted to a person, only if he fulfills the following conditions:-

“(i) He should be the owner of the shop like reputed departmental store etc, falling in Urban area only, located at a prominent place or in a main bazaar with sufficient floor area and storage capacity.]

[(ii) He should be a registered dealer under the H.P. General Sales Tax act, 1968/H.P. VAT Act, 2005 for a period of not less than last five years and should have the gross turnover of Rs.

50 lacs per annum and must be paying tax not less than Rs. 15,000/- per annum;

Provided that the person shall be come eligible for grant of license as and when his turnover exceeds Rs. One crore in any financial year and the condition of registration for minimum of 5 years shall not apply, in his case.]

(iii) He shall keep the stock of [beer and ready to drink beverages], wine and cider on the business premises only and will not. keep beer, wine and cider in any godown or place attached to his business premises.

(iv) He will sell the [beer and ready to drink beverages], wine and cider in sealed bottles for consumption 'off' the premises.

[(v) {He shall obtain the supplies of Beer, RTD Beverages and Wine/Cider from L.1, L.1 BB or S.1 A license holders only subject to payment of assessed fee at the rates specified in Schedule 'B' or in rule 17-B of the Himachal Pradesh Sweet (Manufacturer) Rules, 1988, as the case may be, The provisions of Himachal Pradesh Shop and Commercial Establishment Act, will be applicable for the observance of sale hours.}]

Notwithstanding anything contained to the contrary in the rules, the applicant for such license will not be required to obtain 'No Objection Certificates' from the local bodies or from any other authority for that matter. However, all other rules shall be applicable to this license also].”

Careful perusal of aforesaid Rule nowhere suggests that license form L-10BB if applied for, can be denied on account of requirement of minimum distance between L-10BB and L-2 vend. Though, Clause (x) of condition No.10.8 of Excise Policy for financial the year 2023-24 and condition No.9.8 for the year 2024-25 provides for minimum distance of 50 meters between L-10BB and L-2 vend, but since such

provision does not exist in the Rule 19-A, which otherwise provides for grant of license in form L-10BB, prayer made on behalf of the petitioner for grant of license could not be disallowed on the ground of distance. Reliance in this regard is made on **Aditya Nath Sharma & Another Vs. State of H.P. and Others, CWP No.1323 of 2019**, decided on **25.07.2019** passed by Division Bench of this Court, wherein Division Bench held as under:

“31. It is relevant to note that the above Rule inserted by way of a Notification dated 11.4.2019 speaks only of “the grant of L-10BB license”. It does not speak of renewal. Therefore, the notification dated 11.4.2019 cannot be applied for the renewal of an existing license. According to the official respondents, the case of the 5th respondent was one of renewal and not of a grant for the first time. Therefore, the Rule could not have been applied to a renewal.

32. Interestingly, the prescription regarding the minimum floor area of 1000 square feet was also incorporated only under the amendment Notification dated 11.4.2019. The Rule regarding minimum floor area reads as follows:

“(ii) The L-10BB license shall in future be granted/renewed in Urban areas only to the departmental store with minimum floor area of 1000 14 square feet and the condition of minimum floor area will not apply to the existing licenses.”

33. It may be seen from the above rule prescribing a minimum floor area that it speaks both about the grant and about the renewal. That is why the last line of the above Rule says that the condition will not apply to the existing licenses. Since the Rule relating to minimum annual turn over speaks only about the grant and not about the renewal, there was no

necessity for incorporating in the Rule relating to minimum annual turn over, a prescription as found in the last line of the Rule relating to minimum floor area. Therefore, the second ground of attack to the impugned order should also fail.

34. The third ground of attack to the impugned grant/renewal is that the distance parameters prescribed in the Excise Policy for the year 2019-2020 are not followed. The distance parameters found in the amendment Notification dated 11.4.2019, which now forms part of Rule 19-A read as follows:

“(vi) No person to whom a license in form L-10BB is granted shall establish the vend at a distance of not less than 100 (one hundred) metres from any recognized educational institutions and 30 (thirty) 15 metres from place of worship by public at large, inter district Bus Stands, cremation or burial grounds falling in the limits of Municipal Corporation, Municipal Committee and Notified area Committee which are Urban areas having concentration of population. However, the distance of liquor vends from prominent places of worship by public at large i.e. Jakhoo Temple and Sankat Mochan Temple in Shimla district, Chintpurni Temple in Una district, Jwala Ji Temple in Kangra district and Shree Naina Devi Ji Temple in Bilaspur district must not be less than 500 metres.

In so far as areas other than those mentioned in the foregoing paragraphs are concerned, the distance for establishing liquor vends shall not be less than 100 (one hundred) metres from any recognized educational institution and 60 metres (sixty metres) from any place of worship by public at large, inter district Bus Stand, cremation or burial grounds.

No license for L-10BB shall be granted at a site if,

(i) such site is situated within 220 meters from the outer edge of any National or State Highway or of a service lane along such highway:

(ii) such site is situated within 500 meters but above 220 meters from the outer edge of any National or State Highway or of a service lane along such highway except in areas comprised in local bodies with a population of 20,000 people or less.

Provided that the distance mentioned above shall be measured along the road which is walkable/motorable.

Provided further that the above restrictions shall not apply to sites located within municipal areas.”

35. The grievance of the writ petitioners is not that the departmental store of the 5th respondent is located within the 16 prohibited distance from a recognized educational institution, or a place of worship or an inter-District Bus Stand or cremation or burial grounds etc. The only grievance of the petitioners as seen from the averments contained in para 17 of the writ petition is that it is very close to the L-2 vend of the petitioners and is located just 25 meters from the vend of the petitioners. No Rule is brought to our notice that there is a prohibition for the grant of L-10BB licenses for a departmental store located at a particular distance from a L-2 vend. Unless the petitioner is able to plead and establish that the grant/renewal was in violation of the distance parameters stipulated in the amended Rule 19-A, the third ground of attack cannot be accepted.”

23. Reliance is also placed upon judgment by Principal Division Bench in **CWP No.5232 of 2014** along with connected matters, **M/s Mohan Meakin Ltd. Vs. State of H.P. & Ors.**, wherein it specifically came to be ruled that till the time, amendment is not

made in the Rules, the conditions contained in Excise Policy cannot be enforced, especially when same is in contradiction with the provision contained in the Rules. Relevant Paras of the aforesaid judgment read, as under:-

“111. In any case, once a statutory rule imposes an obligation to lift the minimum guaranteed quota and once the statutory Rule {Rule 35-A (22)} also indicates the consequences for the failure to lift the minimum guaranteed quota, it is not possible for the respondents to impose a condition in the Excise Policy, which will overreach the statutory Rule. Rule 35-A (22) has not been repealed or amended. Therefore, we do not know how condition No. 4.3 can be enforced without amending Rule 35-A(22).

116. If the statutory Rules had been completely silent, with regard to the fixation of minimum guaranteed quota and with regard to the consequences for the failure to achieve the quota, we could have accepted the aforesaid contention. Once the statutory Rules had occupied the field in the form of Rule 35-A(22), there was nothing left for the executive to exercise. In fact the ratio in Surinder Singh is also to this effect, as can be seen from the last two lines of the portion from the decision in Surinder Singh extracted above. It is made clear in the aforesaid portion of the decision in Surinder Singh that if no Rules are framed, there is no void and the Authority is not precluded from exercising the power conferred by the Statute. Since the Rules are framed in this case with regard to the obligation to lift minimum guaranteed quota and since the Rules also speak about the consequences for failure to do so, there was no void left for the executive to fill up. Therefore, the last contention of the learned counsel appearing for the retailers has to be upheld and the impugned policy condition,

to the extent to which it is in conflict with Rule 35- A(22) has to be struck down.”

24. It is quite apparent from the law laid down by the Division Bench of this Court that conditions contained in Excise Announcements made for a particular financial year cannot be enforced, in case, same are contrary to the Rules, whereunder licensee is granted license to do the business of liquor, be it in form of L-10BB or L-2 vend.

25. Consequently, in view of detailed discussion made hereinabove as well as law taken into consideration, this Court finds merit in the present petition and as such, same is allowed and impugned order dated 16.04.2024 passed by Financial Commissioner (Excise), Himachal Pradesh (Annexure P-10) is quashed and set aside with the direction to respondents to accept the prayer made by the petitioner for grant of renewal of license L-10BB on account of the fact that premises, wherein business was being run in previous years in terms of form L-10BB stands upgraded to principal place of business, as is evident from the amended GST Registration Certificate issued by the authority concerned. Needful shall be done expeditiously, preferably within ten days, so that no undue financial loss is caused to petitioner as well as State Exchequer. In the aforesaid terms, present petition is disposed of, so also, pending applications, if any.

May 07, 2024.
Rajeev Raturi

(Sandeep Sharma),
Judge