

**BEFORE THE  
COMMISSIONER OF STATE TAXES & EXCISE  
-CUM-FINANCIAL COMMISSIONER, HIMACHAL PRADESH  
SHIMLA-171009**

Appeal No. : 03/2018-19  
CWP No. 580/2018  
Date of Institution : 21-04-2018  
Date of Order : 16-07-2022

**In the matter of:**

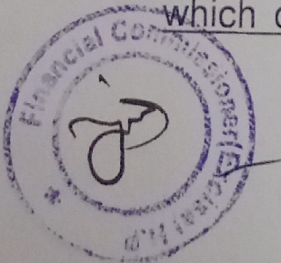
M/s Bhavya Enterprises, Liquor Licensee, Bhojpur,  
Sunder Nagar, District Mandi, (HP) ..... Appellant  
*Vs*  
State of HP ..... Respondent

**Parties represented by:**

1. Shri Goverdhan Sharma, Advocate vice Shri Satish Kumar Awasthi, Advocate for the Appellant.
2. Shri Sandeep Mandyal, Sr. Law Officer, Legal Cell, (HQ) for the Respondent.

**ORDER**

The Government of Himachal Pradesh vide letter No. EXN-F(1)-1/2019, dated 16<sup>th</sup> August, 2021, has conveyed to the office of Commissioner of State Taxes & Excise, Himachal Pradesh the approval of abatement of licensee fee in respect of some retail licensees for the years 2017-18 and 2018-19. The above appellant/licensee is enlisted at S. No. 4 of the conveyed list of approval in respect of Vends which could not operate due to their shifting from National Highways.





The appellant/licensee is also enlisted at S. No. 3 of the conveyed list of approval in respect of Vends which remained closed for some days. The Zonal and District In-Charges, vide office of the Commissioner of State Taxes & Excise, Himachal Pradesh letter No. 7-771/2017-EXN-1889-1901, dated 20 January, 2022, have already been informed regarding above approval of abatement of licensee fee in respect of retail licensees for the years 2017-18 and 2018-19. The In-Charges have, further, been directed to take further necessary action in the matter, accordingly.

In view of facts above, the present appeal has become infructuous, and is being dismissed as such. Let the parties concerned be informed.

The record file after due completion be consigned to records.



(Yunus, IAS)

Financial Commissioner (Excise)  
Himachal Pradesh, Shimla

No. ST&E/FC-Reader/2022-23 22815-20

Dated: 19-07-2022

Copy to:-

1. The Principal Secretary (Excise and Taxation) to the Govt. of HP, Shimla-02.
2. The Jt. Commissioner (ST&E)-cum-Collector, CZ, Mandi (HP).
3. The Dy. Commissioner (ST&E), District Mandi (HP).
4. Shri Satish Kumar Awasthi, Advocate, 146/9, Bhojpur Bazar, Sunder Nagar, District Mandi-175002.
5. M/s Bhavya Enterprises, Liquor Licensee, Bhojpur, Sunder Nagar, District Mandi, (HP),
6. Shri Sandeep Mandyal, Sr. Law Officer, Legal Cell, HQ.

Reader to

Financial Commissioner (Excise),  
Himachal Pradesh

o/c