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IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA

CWP No.10138 of 2026
Decided on:25.06.2026

M/s Haripur Kraft Company **.....Petitioner**

Versus

State of H.P and others **..Respondents**

Coram

Ms. Justice Jyotsna Rewal Dua

Whether approved for reporting?[1]

For the Petitioner: Mr. Ajay Vaidya, Advocate.

For the Respondents: Ms. Menka Raj Chauhan, Deputy Advocate General for respondents No. 1 & 2.

Ms. Sunita Sharma, Senior Advocate with Mr. Saurav, Advocate for respondent No.3.

Jyotsna Rewal Dua, Judge

This writ petition has been filed for grant of following substantive relief:-

> "(a). For issuance of a writ of certiorari or a writ in the nature of certiorari or any other appropriate writ or direction calling for the records pertaining to the petitioners' case and after going into the validity and legality thereof to quash and set-aside Annexure P-8 so far it relates to the arrears amounting to ₹13,05,871/-"

Taking into consideration the grievance of the petitioner and the judgment on the issue rendered by the Hon'ble Division Bench in ***M/s Manjushree***

[1]Whether reporters of print and electronic media may be allowed to see the order? Yes.

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Technopack Ltd. versus HPSEBL & Anr.[2], the matter has been heard at this stage.

2. A notification was issued by respondent No.1 on 01.09.2023 in exercise of powers under Section 11(2) of the Himachal Pradesh Electricity Duty Act, 2009 (in short, the Act), in terms of which, the rates of electricity duty levied under Section 3 of the Act were revised for different categories of consumers with immediate effect in public interest. The electricity duty payable by the petitioner accordingly underwent revision and the petitioner thus paid revised electricity duty in terms of aforesaid notification for the months of October- November- December, 2023. Pursuant to interim protection granted to the petitioner in CWP No.10523/2023 under order dated 20.12.2023, it thereafter paid electricity duty as per regime in force prior to the issuance of Notification dated 01.09.2023. The respondent No.1 issued another notification on 22.02.2024. In terms of this new notification the previous notification dated 01.09.2023 was amended to the extent that the industries, who had been granted benefits/ concessions in Electricity Duty under the Himachal

[2]CWP No.10032/2023, decided on 17.11.2025 a/w connected matters.

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Pradesh Industrial Investment Policy, 2019 were to continue to avail the benefit/ concession under the said policy for the admissible period, with immediate effect.

3. Several writ petitions including CWP No.10523 of 2023 with lead case ***M/s Naxpar Pharma Pvt. Ltd. versus State of H.P and others***[3] instituted against the notification dated 01.09.2023 were disposed of on 07.03.2024 based upon fresh notification dated 22.02.2024 as under:-

> "While placing on record notification dated 22.2.2024, learned counsel for the petitioners fairly submit that present petitions have been rendered infructuous.
>
> 2. While fairly acknowledging the factum with regard to issuance of the aforesaid notification, Mr. Anup Rattan, learned Advocate General, states that vide aforesaid notification, a clarification has been issued to the extent that the industries, which have been granted the benefits/concessions in Electricity Duty under the Himachal Pradesh Industrial Investment Policy, 2019, shall continue to avail the benefits/concessions under the said policy for the admissible period.
>
> 3. Since vide aforesaid clarification, Government of Himachal Pradesh has decided not to apply the notification dated 1.9.2023 to the petitioner(s), nothing remains to be adjudicated in the instant proceedings and as such, these petitions are disposed of as having rendered infructuous."

4. Learned counsel for the petitioner submits that though the notification dated 22.02.2024 has redressed

[3]CWP No.536/2024, decided on 07.3.2024, a/w connected matters.

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the grievance of the petitioner relating to notification dated 01.09.2023, however, the revised electricity duty paid by the petitioner under notification dated 01.09.2023 for the three months period is required to be reimbursed to it. Learned counsel further submits that another segment of petitioner's grievance in this writ petition relates to imposition of sundry charges upon the petitioner by the respondent No.3 in the monthly bill appended at Annexure P-8.

At this stage, it would be relevant to take note of ***M/s Manjushree Technopack Ltd.***[2] wherein in somewhat similar situation, respondent No.3- Board was directed to adjust the excess amount deposited by the petitioner therein in the future monthly energy bills of the petitioner who had paid the revised duty of the electricity duty under notification dated 01.09.2023. The relevant portion of the decision reads as under:-

> "10. In view of the reply of the State, the imposition of the revised rate of Electricity Duty @ 19% from 01.09.2023 (Annexure P-2) has been conceded to have been wrongly revised from 11% to 19%, and ultimately it has been re-revised to 16.5% instead of 19%. What was impermissible in September 2024 was definitely impermissible in September 2023, and in view of the stand and reply of the State, no further adjudication on this issue is required, except declaring that the revised rate of 16.5% of Electricity (Duty) shall be

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> applicable from 01.09.2023, and any excess amount, if deposited by the petitioner(s) and collected by the respondents, will be adjusted in future monthly energy bills. Ordered accordingly."

For the reasons already assigned in ***M/s Manjushree Technopack Ltd.***[2]**,** this writ petition is also disposed of with directions to respondents that any excess amount deposited by the petitioner towards electricity duty for the three months period in question under notification dated 01.09.2023 will be adjusted in the future monthly energy bills of the petitioner. Ordered accordingly. In so far as the petitioner's second grievance in respect of sundry charges imposed upon it, under the bill appended at Annexure P-8 is concerned, it is for the petitioner to seek appropriate remedy in accordance with provisions of Section 42 (5) of the Indian Electricity Act, 2003 before the appropriate Forum. With the above observations, the petitions is disposed of. Pending miscellaneous application(s), if any, shall also stand disposed of.

Jyotsna Rewal Dua
Judge

June 25, 2026
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