



**IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH**

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CWP-6055-2026

Date of Decision: 23.03.2026

M/S NAGI HYDRAULICS

.....Petitioner

Versus

STATE OF PUNJAB AND OTHERS

.....Respondents

**CORAM: HON'BLE MR. JUSTICE DEEPAK SIBAL
HON'BLE MS. JUSTICE LAPITA BANERJI**

Present:- Ms. Nazuk Singhal, Advocate,
for the petitioner.

Mr. Saurabh Kapoor, Addl. A. G. Punjab.

Ms. Sidhi Bansal, Advocate for
respondent No.5/CBIC.

DEEPAK SIBAL, J. (Oral)

Through this petition, demand raised from the petitioner through adjudication/assessment order dated 29.02.2024 (Annexure P-8) is under challenge on the ground that such order is unreasoned and passed without application of mind. In this regard our attention has been drawn to the show cause notice, which preceded the impugned order, which is a virtual copy of the impugned demand.

2. Learned State counsel fairly admits that the impugned adjudication/assessment order dated 29.02.2024 is a virtual copy of the show cause notice which preceded it and that for such lapse the officer who authored the adjudication/assessment order dated 29.02.2024 has been suspended and is being departmentally proceeded against.



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3. In the light of the above, we set aside the impugned adjudication/assessment order dated 29.02.2024 (Annexure P-8). However, liberty is granted to the respondent-revenue to pass a fresh order but only after following the principles of natural justice, in accordance with law.

[DEEPAK SIBAL]
JUDGE

23.03.2026

Jyoti Thakur

[LAPITA BANERJI]
JUDGE

Whether speaking/reasoned:
Whether reportable:

Yes/No
Yes/No