Sr. No.138

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP- 9446-2026 (O&M)
Date of Decision : 21.04.2026

M/s Creative Impex …Petitioner

Versus

State of Punjab and another …Respondents

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

Present : Mr. Sholab Arora, Advocate,
for the petitioner.

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

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<u>DEEPAK SIBAL, J. (Oral)</u>

The petitioner was issued a show cause notice under Section 74 of the Central Goods and Services Tax Act, 2017 read with Rule 142(1) of the CGST Act, 2017 and PGST Act, 2017 pertaining to the tax period 2019-20 to the effect that the petitioner had evaded payment of GST on account of suspicious transactions. The petitioner filed a written response thereto but in the impugned adjudication order dated 30.12.2025 the petitioner's written response has been ignored as it has been mentioned in the impugned adjudication order that the petitioner did not file any written response to the show cause notice dated 02.09.2021.

2. Learned State counsel fairly submits that though the petitioner had filed a written response to the show cause notice dated 02.09.2021 but the same was inadvertently overlooked by the proper officer at the time of passing of the impugned adjudication order dated 30.12.2025.

3. In light of the above, the impugned adjudication order dated 30.12.2025 is found to have been passed without application of mind and is

therefore, set aside. However, liberty is granted to the respondents to proceed afresh against the petitioner, in accordance with law.

(DEEPAK SIBAL)
JUDGE

(LAPITA BANERJI)
JUDGE

April 21, 2026
vandana

Whether speaking/reasoned : Yes/No
Whether reportable : Yes/No