2026:PHHC:059208-DB

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

151 **CWP-11636-2026**
Date of Decision: 20.04.2026

NAKODAR TRANSMISSION ..... Petitioner

Versus

STATE OF PUNJAB AND OTHERS ....Respondents

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

Present:- Mr. Tarang Goyal, Advocate for the petitioner.

Mr. R. S. Pandher, Addl. A. G. Punjab.

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DEEPAK SIBAL, J. (Oral)

Learned counsel for the parties agree that prior to the passing of the impugned adjudication order dated 14.08.2023 (Annexure P-6), the petitioner was not afforded any opportunity of personal hearing.

2. In the light of the afore admitted position, we are of the view that the impugned adjudication order is not only violative of the principles of natural justice but is also in conflict with Section 75(4) of the Goods and Services Tax Act, 2017, which specifically provides that before any adverse action is even contemplated against an assessee, such assessee is required to be afforded an opportunity of personal hearing. Therefore, not only the impugned adjudication order dated 14.08.2023 (Annexure P-6), but also the order dated 23.01.2025 (Annexure P-8) through which the petitioner's appeal filed to challenge therein the aforesaid adjudication order dated 14.08.2023 was dismissed, are set aside. However, liberty is granted to the State to proceed afresh against the petitioner, in accordance with law.

[DEEPAK SIBAL]
JUDGE

[LAPITA BANERJI]
JUDGE

20.04.2026
Jyoti Thakur

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