



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

146

CWP-11612-2026

Date of Decision: 20.04.2026

JAI DAYAL AND SONS

..... Petitioner

Versus

UNION OF INDIA AND OTHERS

....Respondents

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

Present:- Mr. Satyam Aneja, Advocate for the petitioner.

Ms. Pridhi Sandhu, Advocate for the respondents.

DEEPAK SIBAL, J. (Oral)

Through the instant petition, challenge is made to the adjudication order dated 23.01.2025 (Annexure P-2) on the ground that prior to the issuance of such order no opportunity of personal hearing was offered to the petitioner which not only violates the principles of natural justice but also offends Section 75(4) of the Central Goods and Services Tax Act, 2017 (for short, 'the 2017 Act').

2. Learned counsel for the respondents fairly admits that before passing of impugned adjudication order dated 23.01.2025 (Annexure P-2), the petitioner was not afforded any opportunity of personal hearing.

3. In the light of the above, 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 2017 Act. Therefore, the impugned order dated 23.01.2025 (Annexure P-2) is 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**

20.04.2026*Jyoti Thakur*

*Whether speaking/reasoned:
Whether reportable:*

*Yes/No
Yes/No*