2026:PHHC:061155-DB

Sr. No.169

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP- 12074-2026 (O&M)
Date of Decision : 22.04.2026

M/s Vishal Investments …Petitioner

Versus

State of Punjab and others …Respondents

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

Present : Mr. Gurkiran Singh, Advocate,
for the petitioner.

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

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DEEPAK SIBAL, J. (Oral)

This petition is directed against the adjudication order dated 28.08.2024 (Annexure P-5) on the ground that prior to the passing of the said order, no opportunity of personal hearing was afforded to the petitioner which not only violates the principles of natural justice but also contravenes Section 75(4) of the Central Goods and Services Tax Act, 2017 (for short- The Act). Under challenge is also the order of the Appellate Authority dated 11.07.2025 (Annexure P-12).

2. Learned State counsel fairly admits that prior to the passing of the impugned adjudication order dated 28.08.2024, no opportunity of personal hearing was afforded to the petitioner.

3. In light of the above, the petitioner's case would be covered in its favour by a recent judgment rendered by us on 24.03.2026 in ***CWP-33977-2025 'Kemexel Ecommerce Pvt. Ltd. Vs. State of Punjab and others'*** wherein we have held as follows:-

> *8. A perusal of the afore quoted provision leaves no room for doubt that before any adverse decision is even*

contemplated against an assessee under the 2017 Act, the respondent-revenue is under a statutory obligation to provide to the assessee an opportunity of hearing which, admittedly, in the case in hand, has not been done.

9. The submission raised by the learned State counsel that since to the show cause notice or the reminder, the petitioner did not file a written response, no opportunity of hearing was required to be granted to the petitioner is required to be considered only to be rejected because under Section 75(4) of the 2017 Act, an assessee is statutorily entitled to be granted an opportunity of hearing before any adverse decision is even contemplated against him. Further, in the absence of a written response, if the petitioner had been granted an opportunity of hearing, it could, at the time of such hearing, produce its original record in the form of account books, ledgers etc. and/or file written arguments in defence and make an attempt to satisfy the Assessing Officer to withdraw the show cause notice served upon him.

10. In the light of the above discussion, the present petition is accepted, resulting in the setting aside of the impugned adjudication/assessment order dated 23.08.2024 (Annexure P-1). However, liberty is granted to the respondent-revenue to proceed against the petitioner but only after following the provisions of law including Section 75(4) of the 2017 Act."

4. In light of the afore discussion, the present petition is allowed resulting in the setting aside of the impugned order dated 28.08.2024 (Annexure P-5). The order dated 11.07.2025 (Annexure P-12) dismissing the petitioner's appeal to challenge therein adjudication order dated 28.08.2024 is also 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 22, 2026
vandana

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