



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

Sr. No. 215 (urgent list)

**CWP No. 12572 of 2026
Date of decision: 12.05.2026**

M/s Shakti Engg. Works

.....Petitioner

Versus

Union of India and others

.....Respondents

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

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

Mr. Ajay Kalra, Senior Standing for the respondent(s)-CBIC.
(appeared through VC)

Mr. Sourabh Goel, Addl. A.G., Haryana.

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DEEPAK SIBAL, J. (Oral)

(1) It is not disputed that before passing the impugned adjudication order dated 18.12.2024 to the petitioner's prejudice, no opportunity of hearing was offered to the petitioner.

(2) That being so, the impugned adjudication order dated 18.12.2024 (Annexure P-3) is not only violative of principles of natural justice but also contravenes Section 75(4) of the Central Goods and Services Tax Act, 2017. Therefore, not only the impugned adjudication order dated 18.12.2024 (Annexure P-3) but also the consequential appellate order dated 19.03.2026 are set aside.

(3) However, respondent(s) would be at liberty to proceed afresh against the petitioner, in accordance with law.

**(DEEPAK SIBAL)
JUDGE**

12.05.2026

sunil yadav

**(LAPITA BANERJI)
JUDGE**

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