126 IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

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CWP-31095-2026 (O&M)
Date of Decision: 22.09.2026

M/S SM TRADERS ....PETITIONER(S)

VERSUS

STATE OF HARYANA AND OTHERS ….RESPONDENT(S)

CORAM:- HON'BLE THE CHIEF JUSTICE
HON’BLE MR. JUSTICE ROHIT KAPOOR

Present: Ms. Ambika Jindal, Advocate
for the petitioner.

Mr. Sourabh Goel, Addl. AG, Haryana.

Ms. Pridhi Sandhu, Senior Standing Counsel
for the respondent(s)-CBIC.

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ASHWANI KUMAR MISHRA, CJ *(Oral)*

1. Short question that requires consideration in this writ petition is as to whether uploading of a notice as well as the order-in-original in the tab ‘*View Additional Notices and Orders*’, on the common portal, being www.gst.gov.in amounts to proper service of it, on the petitioner in view of Section 169 read with Section 146 of the Goods and Services Tax Act, 2017?

2. Learned counsel for the parties are *ad idem* that the present case is no longer *res integra* and stands concluded by the judgment of this Court in CWP-27139-2025, ***Luxmi Traders v. Union Territory of Chandigarh and Others***. The said judgment has been further clarified by this Court in CWP-15601-2026, ***The Amar Cooperative LC Society Ltd. v. State of Haryana and Others***, decided on 23.07.2026.

3. As the issue raised in this case is squarely covered by the

judgments rendered by this Court in ***Luxmi Traders*** (supra) as further clarified in ***The Amar Cooperative LC Society Ltd*** (supra), the instant writ petition is ***disposed of*** in the same terms.

4. All pending miscellaneous application(s), if any, shall also stand disposed of.

[ASHWANI KUMAR MISHRA]
CHIEF JUSTICE

[ROHIT KAPOOR]
JUDGE

SEPTEMBER 22, 2026
Rahul Joshi

1. Whether Speaking/reasoned Yes/No
2. Whether Reportable Yes/No