IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

Sr. No. 113 CWP-39085-2025

Date of decision : 23.04.2026

Vinod Trading Company ….. Petitioner

Versus

State of Haryana and others ..... Respondents

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

Present : Mr. Aditya Gupta, Advocate, for the petitioner
(appeared through video conferencing).

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

Mr. Sarthak Gupta, Advocate, for respondents No. 3 to 5.

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DEEPAK SIBAL, J. (Oral)

(1) Through the instant petition challenge is made to the adjudication order dated 26.04.2024 (Annexure P-3).

(2) Learned counsel for the petitioner submits that the impugned adjudication order is liable to be set aside solely for the reason that prior to the passing of such order no opportunity of personal hearing was even offered to the petitioner which not only violates the principles of natural justice but also Section 75(4) of the Central Goods and Services Tax Act, 2017 (for short – the Act).

(3) Learned State counsel fairly admits that prior to the passing of the impugned adjudication order dated 26.04.2024, the petitioner was not granted any opportunity of personal hearing.

(4) In the light of the above, we find that the impugned adjudication order is in violation of not only the principles of natural justice but also Section 75(4) of the Act which statutorily mandates the State to

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offer an opportunity of personal hearing to an assessee before any adverse action under the Act is contemplated.

(5) The afore view of ours is in line with a decision recently rendered by us on 24.03.2026 in ***CWP No.33977 of 2025 – Kemexel Ecommerce Pvt. Ltd. Vs. State of Punjab and others.***

(6) In the light of the above, we have no hesitation to direct setting aside of the impugned adjudication order dated 26.04.2024 (Annexure P-3). However, liberty is granted to the respondent-State to proceed afresh against the petitioner but only after following the provisions of law including Section 75(4) of the Act.

(7) The prayer made in this petition with regard to the challenge to the notifications dated 31.03.2023 (Annexure P-6) and 28.12.2023 (Annexure P-7) is kept open to be decided in an appropriate case.

(8) Disposed of.

(9) No costs.

[DEEPAK SIBAL]
JUDGE

23.04.2026
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[LAPITA BANERJI]
JUDGE

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