



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

146

CWP No.12629 of 2026 (O&M)
DATE OF DECISION : 8th JULY, 2026

M/s. Shakti Engg. Works, Kaithal

.... Petitioner

Versus

Union of India & others

.... Respondents

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

* * * *

Present : Mr. Avneet Singh, Advocate &
Mr. Pranav Jain, Advocate for the petitioner.

Mr. Ajay Kalra, Sr. Standing Counsel with
Ms. Isha Janjua, Advocate
for respondents No.1, 3, 5 & 6/CBIC.

Mr. Deepak Balyan, Addl. A.G. Haryana.

* * * *

ASHWANI KUMAR MISHRA, ACJ. (Oral)

1. The present writ petition has been filed seeking quashing of summary show cause notice dated 19.09.2024 (Annexure P-1); detailed notice dated nil (Annexure P-2); summary order passed in Form GST DRC-07 dated 24.04.2025 (Annexure P-3) and detailed order dated nil (Annexure P-4) as the same have been passed without affording an opportunity of personal hearing. Relief has, however, been confined to the final orders on the ground that they are passed without affording any opportunity of personal hearing, therefore, the impugned action of the respondent amounts to a violation of principles of natural justice.

2. Learned State counsel, who has appeared on advance notice does not dispute the factual aspect that opportunity of personal hearing



was not afforded to the petitioner. Learned State counsel, therefore, states that the matter can be conveniently remitted back to the concerned authority, for conducting the proceedings afresh in accordance with law after affording an opportunity of personal hearing to the petitioner.

3. In view of the fair stand taken by the respondents, this matter is remitted back to the authority concerned, and the impugned show cause notice dated 19.09.2024 (Annexure P-1); detailed notice dated nil (Annexure P-2); summary order passed in Form GST DRC-07 dated 24.04.2025 (Annexure P-3) and detailed order dated nil (Annexure P-4) are set aside. The respondents shall proceed afresh in accordance with law after affording an opportunity of personal hearing to the petitioner. It is further provided that no coercive action henceforth shall be taken in the matter and any recovery already made shall abide by the fresh orders to be passed in accordance with law.

4. Petition stands disposed of accordingly.

5. All pending misc. application(s), if any, also stand disposed of.

(ASHWANI KUMAR MISHRA)
ACTING CHIEF JUSTICE

8th July, 2026
'raj'

(ROHIT KAPOOR)
JUDGE

Whether speaking/reasoned:	Yes	No
Whether Reportable:	Yes	No