



**133 IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

CWP-15008-2026 (O&M)
Date of Decision:13.07.2026

M/S RADHA KISHAN AND SONS

....PETITIONER(S)

VERSUS

STATE OF PUNJAB AND OTHERS

....RESPONDENT(S)

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

Present: Mr. Navdeep Monga, Advocate
for the petitioner.

Mr. Saurabh Kapoor, Add. AG, Punjab.

Mr. Naman Jain, Senior Standing Counsel
Ms. Vaishali Jain, Advocate
for respondents No.2, 5 and 6.

ASHWANI KUMAR MISHRA, A.C.J. (Oral)

1. Though the order-in-original has not been interfered with in appeal, as the appeal was filed beyond the period of limitation, we are inclined to enter upon the argument of the petitioner that the principles of natural justice clearly stands violated.

2. Undisputedly, the summary of the Show Cause Notice (SCN) issued on 28.05.2024 (Annexure P-1) indicated that the date of personal hearing was fixed as 06.06.2024, whereas the last date for filing the reply was 28.06.2024. It is, therefore, contended that even before the expiry of the time within which the reply was to be submitted, a date for personal hearing could not have been fixed. It is for this reason that no hearing took place in the facts of the present case.

3. The submission is that the principles of natural justice, therefore, clearly stands breached by the authorities while proceeding

further in the matter.

4. Served with an advance copy of the petition, learned counsel for the revenue does not dispute the fact that the SCN indicated a date of personal hearing even before the expiry of the time within which the reply to the SCN was to be submitted. It is also undisputed that no opportunity of hearing was actually afforded in the matter. Learned counsel for the revenue, however, opposes the petition only on the ground that once an order-in-original has been passed and the appeal has been dismissed, a writ petition ought not to be entertained.

5. Having considered the facts and circumstances of the instant case, we find that the petitioner is entitled to an appropriate relief from this Court inasmuch as the record clearly indicates that the proceedings against the petitioner have been undertaken in clear violation of the principles of natural justice. The statutory scheme is clear, as per which an assessee is entitled to submit a reply to the SCN, whereafter a date of personal hearing ought to be fixed. The manner in which the authorities have proceeded clearly indicates that even before the expiry of the time within which the reply was to be filed, a date of personal hearing had been fixed.

6. In such circumstances, no effective opportunity of hearing was afforded to the petitioner. On this short ground alone, the instant writ petition succeeds and is accordingly ***allowed***.

7. The proceedings are restored to the stage of submission of the reply to the SCN. The petitioner undertakes to submit the reply to the

SCN within a period of two weeks from today. The authority concerned shall thereafter fix a date of personal hearing and proceed to pass an appropriate order in accordance with law.

8. The pending application, if any, also stands disposed of accordingly.

[ASHWANI KUMAR MISHRA]
ACTING CHIEF JUSTICE

[ROHIT KAPOOR]
JUDGE

JULY 13, 2026
Rahul Joshi

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