



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

**CM-13764-CWP-2026 in/and
CWP-17869-2026 (O&M)
Date of Decision: 13.08.2026**

AVINASH KUMAR

....PETITIONER(S)

VERSUS

STATE OF PUNJAB AND ANOTHER

....RESPONDENT(S)

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

Present: Mr. Sandeep Goyal, Senior Advocate with
Mr. Paras Jain, Advocate
for the applicant-petitioner.

Ms. Samdisha Kaur, AAG, Punjab.

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

CM-13764-CWP-2026 (preponement)

1. This application under Section 151 CPC read with Article 226 of the Constitution of India has been filed on behalf of the applicant-petitioner for preponement of the main writ petition and disposal of the same in light of judgment passed in ***Luxmi Traders vs. UT of Chandigarh and others, CWP No.27139 of 2025.***

2. For the reasons mentioned in the application, the same is ***allowed.***

3. The date already fixed in the main writ petition *i.e.*, 08.10.2026 is preponed to today.

4. With the consent of both the parties, main writ petition is taken on board for final disposal.

Main Case (O&M)

5. 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?

6. 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.

7. 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.

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

**[ASHWANI KUMAR MISHRA]
ACTING CHIEF JUSTICE**

**[ROHIT KAPOOR]
JUDGE**

AUGUST 13, 2026
Rahul Joshi

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