

**CNR NO: PHHC010958972026**  
CWP-18360-2026 (O&M)  
Date of Decision: 20.07.2026

Deepak Goel

...Petitioner

Vs.

State of Punjab and others

...Respondents

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

Present: Mr. Rakesh Cajla, Advocate for the petitioner.  
(through video conferencing)

Ms. Samdisha Kaur, AAG, Punjab.

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

1. Order dated 31.12.2025 (Annexure P/1) is primarily questioned on the ground that the same has been passed in violation of principles of natural justice, as an opportunity of personal hearing was not afforded to the petitioner before passing the order impugned.
2. Learned counsel for the revenue fairly admits that opportunity of personal hearing was not afforded to the petitioner before passing the order impugned, and that fresh orders would be passed in the matter, after affording due opportunity of hearing to the petitioner.
3. Section 75(4) of the GST Act, 2017, provides that an opportunity of hearing shall be granted where any adverse decision is contemplated against an assessee. Section 75(4) of the Act, reads as under:-

*“Section 75(4) in The Goods and Services Tax Act, 2017:*

*(4)An opportunity of hearing shall be granted where a request is received in writing from the person chargeable with tax or penalty, or where any adverse decision is contemplated against such person.”*

4. Similar issue also came up for adjudication before the Division Bench of this Court in **Kemexel Ecommerce Pvt. Ltd. vs. State of Punjab and others**, CWP-33977-2025, decided on 24.03.2026, wherein, the Division Bench held as under:-

*“10. In the light of the above discussion, the present petition is accepted, resulting in the setting aside of the impugned adjudication/assessment order dated 23.08.2024 (Annexure P-1). However, liberty is granted to the respondent-revenue to proceed against the petitioner but only after following the provisions of law including Section 75(4) of the 2017 Act.*

5. In that view of the matter, the present petition also stands disposed of in terms of **Kemexel Ecommerce Pvt. Ltd.** (supra).

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

(ASHWANI KUMAR MISHRA)  
ACTING CHIEF JUSTICE

(ROHIT KAPOOR)  
JUDGE

20.07.2026  
rajesh

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|-------------------------------|---|--------|
| 1. Whether speaking/reasoned? | : | Yes/No |
| 2. Whether reportable?        | : | Yes/No |