



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

216

CWP No.20488 of 2026
DATE OF DECISION : 9th JULY, 2026

Shashank Garg

.... Petitioner

Versus

ETO-cum-Proper Officer (State Tax), Haryana GST Intelligence Unit,
Old Judicial Complex, Jagadhri, Yamuna Nagar & others

.... Respondents

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

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Present : Mr. Alok Mittal, Advocate for the petitioner.

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

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ASHWANI KUMAR MISHRA, ACJ. (Oral)

1. The present writ petition has been filed seeking quashing of Show Cause Notice dated 01.08.2024 (Annexure P-1); assessment order dated 30.01.2025 (Annexure P-4), passed under Section 74(9), and impugned appellate order dated 26.08.2025 (Annexure P-6), on the ground of gross violation of principles of natural justice.

2. Learned counsel for the petitioner has asserted that while passing the impugned order dated 30.01.2025, no opportunity of hearing was given to the petitioner by the authority concerned.

3. Learned counsel for the State, upon instructions, submits that the assertions made, on behalf of the petitioner are correct. No opportunity of hearing was given to the assessee at the time of passing of the order in question.

4. Since the order in original is passed by the *quasi* judicial authority and carries civil consequences, therefore, such order could not



have been passed without affording an opportunity of hearing. That being the admitted position, we quash the impugned order dated 30.01.2025 (Annexure P-4). The appellate order dismissing the appeal on the ground of limitation also cannot be sustained and is, accordingly set aside. Therefore, the matter is relegated to the appropriate authority for proceeding afresh pursuant to the show cause notice.

5. The petition stands disposed of accordingly.

(ASHWANI KUMAR MISHRA)
ACTING CHIEF JUSTICE

9th July, 2026
‘raj’

(ROHIT KAPOOR)
JUDGE

<i>Whether speaking/reasoned:</i>	<i>Yes</i>	<i>No</i>
<i>Whether Reportable:</i>	<i>Yes</i>	<i>No</i>