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IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-19728-2026 (O&M)

Date of Decision: 22nd July, 2026.

ASTIN EXCAVATION AND MINING PVT. LTD.

.....Petitioner(s)

V/s

*ASSISTANT COMMISSIONER (ANTI-EVASION), CENTRAL GOODS AND
SERVICE TAX COMMISSIONERATE, PANCHKULA AND ANOTHER*

.....Respondent(s)

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

Present Mr. Alok Mittal, Advocate
for the petitioner.

Mr. Naman Jain, Senior Standing Counsel, with
Ms. Vaishali Jain, Advocate, for the respondents.

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

1. While entertaining this Writ Petition, following orders were
passed by this Court on 03.07.2026:-

*"It is argued that though a reply to the show cause notice
has been filed, but the same has not been adverted to and a
factually incorrect assertion has been recorded in the order that
no reply has been filed."*

*Learned counsel appearing on behalf of the respondents,
on advance notice, prays for and is allowed ten days' time to
obtain instructions.*

List on 22.07.2026."

2. Learned counsel for the respondents-revenue has obtained
instructions in the matter, according to which, reply dated 23.03.2026

filed by the petitioner, has not been taken into consideration prior to passing of the impugned final order-in-original. The respondents also do not dispute that a reply, on merits, was filed by the petitioner. It is, therefore, stated that instead of keeping the matter pending, the same can be conveniently remitted to the concerned authority to pass final order afresh, after considering the petitioner's reply dated 23.03.2026 to the show cause notice, in accordance with law by affording an opportunity of personal hearing to the petitioner.

3. Once the undisputed factual position is that the order in original is passed without considering the reply of the petitioner to the show cause notice issued in the matter, the principles of natural justice as well as the procedural safeguards, contemplated in law, stand violated.

4. In view of the fair stand taken by learned counsel for the respondents-revenue, this matter is remitted back to the authority concerned, and the impugned Order-in-original dated 30.03.2026 (Annexure P-4) passed by respondent No.2, is set aside. The respondents shall be at liberty to pass final order afresh, after considering the petitioner's reply dated 23.03.2026, in accordance with law. 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 order to be passed in the accordance with law.

5. Petition stands **disposed of**, accordingly.

6. Pending application(s), if any, shall stand disposed of accordingly.

[ASHWANI KUMAR MISHRA]
ACTING CHIEF JUSTICE

[ROHIT KAPOOR]
JUDGE

July 22, 2026
Ess Kay

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