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

CWP-21609-2026 (O&M)

Date of Decision: 17th July, 2026.

BALA JI ENTERPRISES

.....Petitioner(s)

V/s

UNION OF INDIA AND OTHERS

.....Respondent(s)

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

Present Mr. Mukul Singla, Advocate,
 for the petitioner.

Mr. Satya Pal Jain, Addl. Solicitor General of India, assisted by
 Mr. Ajay Kalra, Senior Panel Counsel,
 Ms. Isha Janjua, Advocate, for the respondents.

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

1. The order-in-original dated 18.12.2025 (Annexure P-3), impugned in the present Writ Petition is a joint order whereby as many as 147 cases have been disposed of. Vide the said order, respective replies submitted by the 12 entities have been duly noticed and discussed, however, the petitioner asserts that in response to show-cause notice dated 28.06.2025 (Annexure P-1), petitioner's reply was duly filed on the common GST portal on 02.09.2025, but the same has neither been referred to nor dealt with in the impugned order. It is, therefore, submitted that the impugned order is arbitrary and is violative of the principles of natural justice *qua* the petitioner herein.

2. Learned counsel for the respondents, who has appeared on advance notice, does not dispute the fact that the petitioner's reply to the

show cause notice was uploaded on the common GST portal on 02.09.2025, but concedes that it has not been dealt with in the impugned order.

3. In that view of the matter, we find that the impugned order, insofar as it concerns the petitioner, is violative of the principles of natural justice and is otherwise arbitrary, particularly when the petitioner's reply has not been considered.

4. In such circumstances, the impugned order dated 18.12.2025 (Annexure P-3) passed *qua* the petitioner herein is set aside. The matter is remitted back to the competent authority to pass a fresh order after duly considering the reply filed by the petitioner on 02.09.2025. The authority shall afford the petitioner an opportunity of hearing before passing any fresh order.

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 17, 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>