

2026:PHHC:095112



IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

120

CWP-20194-2026

Date of decision: July 14, 2026

ESSAAR COATINGS INDIA LIMITED AND ANOTHER

...Petitioners

Versus

STATE OF PUNJAB AND OTHERS

...Respondents

CORAM: HON'BLE MR. JUSTICE TRIBHUVAN DAHIYA

Present: Mr. D.S. Patwalia, Senior Advocate with
Ms. Priyanka Chaudhary, Advocate
for the petitioners.

Mr. Ferry Sofat, Additional Advocate General, Punjab.

Mr. Maninderjit Singh Bedi, Senior Advocate with
Ms. Kavita Joshi, Advocate
for respondent no.4.

TRIBHUVAN DAHIYA, J. (ORAL)

The petition has been filed *inter alia* seeking a writ of *certiorari* quashing the letters/orders dated 30.12.2025, Annexures P-15 and P-17, as also letter/order dated 05.01.2026, Annexure P-16. It is on the ground that the benefit of exemption from electricity duty and GST, which had earlier been extended to the petitioner-MSME unit vide letter dated 10.03.2023, Annexure P-8, has been withdrawn thereby without granting any opportunity of hearing to the petitioners. This makes the action violative of the Principles of Natural Justice and, consequently, unsustainable in law.

2. Learned State counsel, on instructions from Mr. Anmoldeep Singh, Assistant Director, Department of Industries and Commerce, submits that it has been decided to afford due opportunity of hearing to the

petitioners and take appropriate action in accordance with law keeping in view the applicable policy in the matter.

3. The petition is, accordingly, disposed of setting aside the impugned orders/letters dated 30.12.2025 and 05.01.2026, with liberty to the respondents to pass fresh orders, as may be required, after affording due opportunity of hearing to the petitioners and taking their response into consideration.

July 14, 2026
Jaspreet Kaur

(TRIBHUVAN DAHIYA)
JUDGE

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Whether speaking/reasoned : *Yes/No*

Whether reportable : *Yes/No*