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IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-22399-2026 (O&M)

Date of Decision: 22nd July, 2026.

M/S. NEEL KANTH STEEL INDUSTRIES

.....Petitioner(s)

V/s

STATE OF PUNJAB AND OTHERS

.....Respondent(s)

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

Present Mr. Peyush Pruthi, Advocate
for the petitioner.

Mr. Saurabh Kapoor, Addl. A.G., Punjab.

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

1. The short ground on which this writ petition deserves to succeed is that in the order dated 30.08.2024 (Annexure P-8), no consideration is found to the petitioner's reply dated 23.05.2024 (Annexure P-7) and the same has been rejected merely by observing "Reply not satisfactory". No reasons have been assigned in the said order as to why the reply has not been found satisfactory.

2. It is well settled law that the reason is the soul of the order and in its absence, the order itself would be rendered arbitrary and unsustainable in law.

3. The factual position is not disputed on behalf of the respondents, as per which no reason is furnished in the order. Learned counsel for the revenue states instead of keeping this matter pending, the same can be conveniently remitted to the authorities concerned to

pass reasoned final order afresh, after considering the reply filed by the petitioner to the show cause notice, on merits in accordance with law.

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 30.08.2024 (Annexure P-8) passed by respondent No.3, is set aside. The respondents shall be at liberty to pass final order afresh in accordance with law, after assigning reasons therein to the effect that as to why the petitioner's reply to the show cause notice is found to be unsatisfactory.

5. 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.

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