

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

**CWP No. 17251 of 2015
Date of Decision : 21.8.2015**

M/s Upasna Enterprises

.....Petitioner

Versus

The State of Punjab and another

.....Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE RAMENDRA JAIN**

Present:- Mr. Sandeep Goyal, Advocate, for the petitioner

Mr. Jagmohan Bansal, Addl. AG, Punjab

Ajay Kumar Mittal, J.

The petitioner has approached this Court under Articles 226 and 227 of the Constitution of India for issuance of a writ of mandamus directing the respondents to open the TIN (Tax Identification Number) of the petitioner, which was locked vide notice dated 11.8.2015(Annexure P-1).

2. It has been claimed that the petitioner had produced the necessary account books and there is no occasion for the respondents to have locked the TIN.

3. Notice of motion was issued. Reply has been filed today in Court and the same is taken on record.

4. On a query being put to learned counsel for the respondents as to whether any opportunity of hearing was provided to the petitioner before locking the TIN on 11.8.2015, he does not dispute the fact that no hearing

was afforded to the petitioner prior thereto.

5. The principles of natural justice warrant that an opportunity of hearing is provided to the party before taking any adverse action against it including locking of the TIN.

6. In such circumstances, while setting aside the locking of TIN vide Annexure P-1, we direct the petitioner to appear before respondent No. 2 on 24.8.2015 along with the relevant record. Respondent No. 2 is directed to pass a fresh speaking order in accordance with law by 26.8.2015, after affording an opportunity of hearing to the petitioner.

7. Petition stands disposed of.

(AJAY KUMAR MITTAL)
JUDGE

(RAMENDRA JAIN)
JUDGE

21.8.2015
Ashwani