

**CWP No. 839 of 2017**

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

**CWP No. 839 of 2017  
Date of Decision : 24.01.2017**

**M/s Patiala Steel Tubes**

**...Petitioner(s)**

**Versus**

**State of Punjab and another**

**...Respondent(s)**

***CORAM: HON'BLE MR. JUSTICE S.J. VAZIFDAR, CHIEF JUSTICE***

***HON'BLE MR. JUSTICE ANUPINDER SINGH GREWAL***

**Present: Mr. Avneesh Jhingan, Advocate for the petitioner.**

**Mr. Jagmohan Bansal, Additional Advocate General, Punjab.**

**....**

**S.J. VAZIFDAR, C.J.(Oral)**

The petitioner has challenged order dated 09.01.2017 (Annexure P-9) passed by respondent No. 2-Excise and Taxation Officer-cum-Designated Officer, under Section 24 of the Punjab Value Added Tax Act, 2005, which cancels the petitioner's Registration Certificate No. 03502163945.

The petitioner was not served with a notice prior to passing of the order and was not afforded an opportunity of dealing with contentions.

The petition is, therefore, disposed of by setting-aside impugned order dated 09.01.2017 and by directing the authority concerned to pass a fresh order after affording an opportunity of being heard to the petitioner. The petitioner shall attend the office of respondent No. 2- Excise

and Taxation Officer-cum-Designated Officer at the address mentioned in the title of present writ petition at 11.00 a.m. on 07.02.2017 in the first instance and thereafter as directed by respondent No. 2 without further notice.

(S.J. VAZIFDAR)  
CHIEF JUSTICE

(ANUPINDER SINGH GREWAL)  
JUDGE

24.01.2017  
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|----------------------------|--------|
| Whether speaking/reasoned? | Yes/No |
| Whether reportable?        | Yes/No |