

**IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH.**

CWP No.7310 of 2019(O&M)

Date of Decision:-18.12.2019

M/s Chandigarh Color Centre.

.....Petitioner.

Versus

Union of India & Ors.

.....Respondents.

**CORAM:- HON'BLE MR. JUSTICE JASWANT SINGH
HON'BLE MR. JUSTICE SANT PARKASH**

Present:- Mr. Surjeet Bhadu, Advocate for the Petitioner.

Mr. Sharan Sethi, Advocate for the respondents.

JASWANT SINGH, J.

1. The Petitioner-Partnership firm has filed present petition under Article 226 of the Constitution of India seeking quashing of Order-in-Original dated 10.01.2019 (**Annexure P-1**) on the ground of delayed adjudication.

2. The Petitioner is providing photography services and duly registered with Respondent. The Respondent issued a Show Cause Notice dated 22.11.2007 (**Annexure P-2**) raising demand of Service Tax on the ground that Petitioner has wrongly availed benefit of Exemption Notification No. 12/2003-ST dated 20.06.2003. The Petitioner appeared for person hearing on 28.07.2009 and submitted its reply. Till the end of

December' 2018, the Respondent did not adjudicate show cause notice. The Respondent in December' 2018 fixed the matter for hearing and passed impugned Order-in-Original dated 10.01.2019.

3. The counsel for the Petitioner contended that present matter is squarely covered by decision of this Court in the case of **GPI Textiles Ltd. versus Union of India 2018-TIOL-1686-HC-P&H-CX**.

4. Per contra, counsel for the Respondent does not dispute the fact that present matter is squarely covered by judgment of this Court in the case of GPI Textiles Ltd. (Supra), however would contend that Petitioner has alternative remedy of appeal.

5. This Court in the case of GPI Textiles Ltd. (Supra) has quashed Show Cause Notice on the ground that it is pending for adjudication for more than five years. Decision of GPI Textiles Ltd. (Supra) is based upon judgment in the case of **Siddhi Vinayak Syntex Pvt. Ltd. Vs UOI, 2017-TIOL-911-HC-AHM-CX & Parimal Textile and others Vs UOI and others, 2017-TIOL-2395-HC-AHM-CX**, wherein Gujarat High Court quashed orders passed by Adjudicating Authority on the ground of delayed adjudication. Concededly, in the present case, show cause notice was issued in 2007 and remained pending for more than 10 years and came to be adjudicated in 2019.

The present matter is squarely covered by judgment of this Court in the case of **GPI Textiles (Supra)** and Ld. Counsel for Respondent is unable to distinguish facts of present case from the ratio laid down by this court in the case of **GPI Textiles Ltd. (Supra)** and Gujarat High Court in the above-cited judgments. In view of decision of this court in the case of GPI Textiles Ltd. (Supra) and Gujarat High Court in **Siddhi Vinayak**

Syntex Pvt. Ltd. (supra) & Parimal Textile (Supra), present petition deserves to be allowed and accordingly **allowed**. Impugned order dated 10.1.2019 (**Annexure P-1**) passed by Respondent is hereby quashed.

(JASWANT SINGH)
JUDGE

(SANT PARKASH)
JUDGE

December 18, 2019
Vinay

<i>Whether speaking/reasoned</i>	<i>Yes/No</i>
<i>Whether Reportable</i>	<i>Yes/No</i>