

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP-3738-2021

Date of decision: 08.03.2021

(PROCEEDINGS THROUGH V.C.)

Khushboo Enterprises

..... Petitioner

Versus

State of Punjab and others

..... Respondents

**CORAM: HON'BLE MR. JUSTICE AUGUSTINE GEORGE MASIH
HON'BLE MR. JUSTICE ASHOK KUMAR VERMA**

PRESENT: Mr. Rishab Singla, Advocate for the petitioner.

Ms. Monica Chhibber Sharma, Sr. DAG, Punjab.

AUGUSTINE GEORGE MASIH, J. (ORAL)

On 18.02.2021, when the case was taken up for hearing,
following order was passed:

“Learned counsel for the petitioner with reference to Section 29 of the Punjab Goods and Services Tax Act, 2017, contends that as per first proviso to sub section 2 of Section 29, the petitioner was required to be given an opportunity of personal hearing which has not been granted to the petitioner while passing the order dated 15.01.2021 (Annexure P-6). He, thus, contends that there being violation of principle of natural justice and the mandate of the statute, the order cannot sustain.

Learned counsel for the State prays for a short adjournment to file an affidavit of the concerned officer in this regard.

List for consideration on 08.03.2021.”

In pursuance of the said order, reply by way of affidavit of

Sh. Kamaljeet Singh, Excise and Taxation Officer-cum-State Tax Officer, Ward No. 1, Mansa, has been filed. In the said affidavit, the factum that personal hearing was not granted to the petitioner by the officer who has passed the impugned order dated 15.01.2021 (Annexure P-6) has not been disputed.

Learned counsel for the State has sought instructions from the Excise and Taxation Officer-cum-State Tax Officer, Ward No. 1, Mansa and states that the petitioner would be given personal hearing on 12.03.2021 at 11.00 A.M.

Learned counsel for the petitioner accepts the said aspect and submits that the petitioner would appear in person before the concerned officer on the said date and would also submit his written submissions.

In the light of the above, the impugned order dated 15.02.2021 (Annexure P-6) is hereby set aside. The petitioner, if, appears before the Excise and Taxation Officer-cum-State Tax Officer, Ward No. 1, Mansa-respondent No. 3 on 12.03.2021 at 11.00 A.M. and submit written submissions, if any, the said Officer/Authority shall consider the same and pass a speaking order, in accordance with law.

The writ petition stands disposed of in above terms.

(AUGUSTINE GEORGE MASIH)
JUDGE

March 08, 2021
rishu

(ASHOK KUMAR VERMA)
JUDGE

Whether speaking/reasoned
Whether Reportable

Yes/No
Yes/No