

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

CWP-13852-2021.
Date of Decision:-28.07.2021.

M/s Raghunandan Iron & Steel Company

.....Petitioner

Versus

State of Punjab and another

.....Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE VIKAS BAHL**

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

AJAY TEWARI, J. (Oral)

This writ petition has been filed for quashing of order dated 27.05.2021 (Annexure P-5) passed in form GST DRC-07 along with summary of order dated 27.05.2021 (Annexure P-6) passed by respondent No.2 on the preliminary ground that despite there being a mandate that personal hearing has to be afforded (in Section 75 (4) of the Punjab GST Act, 2017) (if demanded), no such hearing was granted to the petitioner.

Notice of motion.

Mr. Pankaj Gupta, learned Additional Advocate General, Punjab, accepts notice on behalf of the respondents-State and he has very fairly accepted that there is such a provision in the Punjab GST Act, 2017

and that the petitioner had in fact requested for personal hearing, which was not granted.

In the circumstances, we set aside the orders Annexure P-5 and P-6 and direct respondent No.2 to pass a fresh order after hearing the petitioner. For this purpose, the petitioner would appear before the said respondent on 09.08.2021 or any other date on which its presence is required.

Disposed of.

Since the main case has been decided, the pending application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(VIKAS BAHL)
JUDGE

July 28, 2021.
sandeep

Whether speaking/reasoned:-

Yes / No

Whether Reportable:-

Yes / No.