

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

210

CWP-16601-2021 (O&M)

Decided on : December 21, 2021

M/s Span Engineers

....Petitioners

VS

State of Haryana and another

....Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE PANKAJ JAIN**

Present: Mr. Sandeep Goyal, Advocate
for the petitioners.

Mr. Vivek Saini, Addl. A.G., Haryana.

AJAY TEWARI, J.(Oral)

1. By this petition the petitioner has challenged the order dated 16.3.2020 (Annexure P-3) passed by respondent No.2
2. The primary contention of learned counsel for the petitioner is that the notice for hearing was served upon the petitioner through an e-mail on an email ID sharma.achd@gmail.com. As per the petitioner, the said email ID had originally been submitted by the petitioner under Goods and Service Tax Regime, but was cancelled in 2019.
3. Learned State Counsel is not in a position to deny these factual aspects but has argued that the order is an appealable order and the relief which the petitioner is seeking from this Court can well be obtained in appeal.
4. In our considered opinion, once it is admitted that notice was issued to a wrong e-mail address, the mere fact that there is an alternative remedy of appeal would not bar the jurisdiction of this Court, more so,

when we are only proposing to direct the Assessing Officer to re-decide the matter after giving an opportunity of hearing to the petitioner.

5. Consequently, the petition is allowed and impugned order is set aside with a direction to the Assessing Officer to pass fresh order in accordance with law after affording an opportunity of hearing to petitioner within a period of one month from the date of his appearance. Parties through counsel are directed to appear before the Assessing Officer on 29.12.2021 and on any other date when the Assessing Officer may require its presence.

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

(AJAY TEWARI)
JUDGE

(PANKAJ JAIN)
JUDGE

December 21, 2021
anuradha

Whether speaking/reasoned	-	Yes
Whether reportable	-	No