IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

Date of decision: 17.04.2023

1. CWP No.4041 of 2023

M/s A-Star Exports .....Petitioner

Versus

Union of India and others ....Respondents

2. CWP No.4291 of 2023

M/s Usha Industries (India) .....Petitioner

Versus

Union of India and others ....Respondents

3. CWP No.4305 of 2023

M/s Usha Industries (India) .....Petitioner

Versus

Union of India and others ....Respondents

4. CWP No.4308 of 2023

M/s Usha Industries (India) .....Petitioner

Versus

Union of India and others ....Respondents

5. CWP No.4610 of 2023

M/s A-Star Exports .....Petitioner

Versus

Union of India and others ....Respondents

**CORAM:HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA**

Present: Mr. Sondeep Goyal, Advocate,
for the petitioner.

Mr. Saurabh Goel, Sr. Standing Counsel,
for respondent Nos.1 and 3 to 5.

Mr. Alankrit Bhardwaj, Advocate.

Mr. Alankar Narula, AAG, Punjab.

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Ritu Bahri, J.

This order shall dispose of CWP Nos. 4041, 4291, 4305,4308 and 4610 of 2023 together, as common questions of law and facts are involved in the all the petitions. For reference, facts are being taken from CWP No.4041 of 2023.

Petitioner is seeking quashing of the impugned order dated 01.11.2022 (Annexure P-5) passed by respondent No.3.

Learned counsel for the petitioner(s) states that while issuing show cause notice dated 29.12.2020 (Annexure P-1), certain documents, which were made basis to pass the impugned order dated 01.11.2022 (Annexure P-5), were not given to the petitioner(s). He further states that in the impugned order, reference has been made to in-genuine purchases made by the petitioner(s) from the firms, which were non existed as per the department. But, no such report of the investigation, conducted by the respondents, was handed over to the petitioner before passing the impugned order.

Learned counsel for respondent Nos.1 and 3 to 5 states that a fresh opportunity of hearing can be given to the petitioner(s) by supplying relevant reports of the investigation, so that proper order can be passed by the competent authority i.e. respondent No.3.

Keeping in view that certain documents were never part of the show cause notice dated 29.12.2020 (Annexure P-1) and have been made basis to pass the further order(s), the impugned orders (in all the petitions) are set aside and the matter is remanded to respondent No.3-proper officer-cum-Deputy Commissioner State Tax, to pass fresh order(s) after giving details of the investigation reports and providing opportunity of hearing to the petitioner(s), in accordance with law by following principles of natural justice.

All the petitions i.e. CWP Nos. 4041, 4291, 4305,4308 and 4610 of 2023 are disposed of accordingly.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

17.04.2023
ajp

Whether speaking/reasoned: Yes/No
Whether reportable : Yes/No