

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

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CWP-8569-2023 (O&M)
Date of decision:- 25.04.2023

M/S LAKE FOREST WINE PVT. LTD.

.... Petitioner

VS

STATE OF HARYANA AND OTHERS

...Respondents

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

Present: Mr. Ashwani Antil, Advocate and
Mr. M.K. Dutta, Advocate for the petitioner.

Ms. Mamta Singla Talwar, DAG, Haryana.

Ritu Bahri, J. (Oral)

In the present writ petition, petitioner has challenged order dated 29.03.2023, Annexure P-9 and demand notice dated 17.04.2023, Annexure P-11, whereby penalty of Rs.4,72,71,700/- has been imposed on the petitioner.

Learned counsel for the petitioner has referred to the notice dated 27.03.2023, Annexure P-7, which was issued by the department so that the petitioner should appear on 29.03.2023 and on that day Mr. Sanjiv Mehta had appeared and filed his reply, Annexure P-8 and sought time. However, impugned order Annexure P-9 has been passed on the same date i.e. 29.03.2023 without giving him proper opportunity of hearing.

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Learned State counsel upon instructions from Mr. Sunil Sharma ETO and Ms. Astha Trehan, AETO(X) has informed that a fresh order can be passed by giving proper opportunity of hearing to the petitioner.

In view of the above, present petition is allowed. Order dated 29.03.2023, Annexure P-9 and demand notice dated 17.04.2023, Annexure P-11 are hereby set aside. Respondents are directed to give 10 days prior notice to petitioner and then pass a fresh order after giving effective opportunity of hearing.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

25.04.2023

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<i>Whether speaking/reasoned</i>	: Yes/No
<i>Whether reportable</i>	: Yes/No