

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP No.14168 of 2023 (O&M)
Date of decision: 07.07.2023

M/s A-Star Exports

.....Petitioner

Versus

Union of India and others

....Respondents

**CORAM:HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MR. JUSTICE DEEPAK GUPTA**

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

Ritu Bahri, J.

1. Petitioner is seeking quashing of the impugned orders dated 01.11.2022 and 01.06.2023 (Annexures P-5, P-7 and P-8) passed by respondent No.3.

2. Learned counsel for the petitioner refers to the order dated 17.04.2023 passed by this Court in CWP-4041-2023 (**M/s A-Star Exports vs. Union of India and others**), whereby in similar circumstances, the impugned order had been set aside and the matter had been remanded to the proper officer for passing a fresh order.

3. Notice of motion.

On the asking of the Court, Mr. Gurinder Jit Singh, Senior Standing Counsel, accepts notice on behalf of respondent No.1 and Mr. Saurabh Kapoor, Addl. A.G., Punjab, accepts notice on behalf of respondent Nos. 2 to 4.

4. In the present case, learned counsel for the petitioner has referred

to the show cause notice dated 29.12.2020 (Annexure P-1) issued under

Section 74 of the IGST Act, 2017 and stated that this notice was not accompanied by any document. The petitioner was given opportunity of hearing, but was not supplied any document, which was made basis for passing the impugned order dated 01.11.2022. This order was, subsequently, rectified on 01.06.2023 (Annexure P-7).

5. Learned counsel for the respondents stated that opportunity of hearing was given to the petitioner. However, he has not disputed the fact that the documents were not attached with the show cause notice dated 29.12.2020 (Annexure P-1), which was made basis for passing the impugned order.

6. This aspect has already been considered by this Court while passing the order 17.04.2023 (Annexure P-10) in CWP-4041-2023 (**M/s A-Star Exports vs. Union of India and others**).

7. Hence, keeping in view the order dated 17.04.2023 (Annexure P-10) passed by this Court in CWP-4041-2023, impugned orders dated 01.11.2022 and 01.06.2023 (Annexures P-5, P-7 and P-8) are set aside. A direction is given to the respondents to provide necessary documents/detailed investigating report and opportunity of hearing to the petitioner and thereafter, pass a fresh order in accordance with law by following principles of natural justice.

Petition stands allowed accordingly.

(RITU BAHRI)
JUDGE

(DEEPAK GUPTA)
JUDGE

07.07.2023
ajp

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