IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

121 **CWP-29705-2022(O&M)**
Date of decision: 16.01.2023

M/S SGA LAW OFFICES **….Petitioner**

Versus

ADDITIONAL COMMISSIONER CENTRAL GST CHANDIGARH AND OTHERS **…. Respondents**

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

Present : Mr. Sandeep Goyal, Advocate and
Mr. Rishab Singla, Advocate for the petitioner.

Mr. Sunish Bindlish, Sr. Standing Counsel for the respondents.

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RITU BAHRI, J. (oral)

The present petition has been filed seeking quashing of the original order dated 19.04.2022(Annexure P-9) and order dated 05.12.2022 (Annexure P-13) passed by respondent No.1 whereby tax has been levied on the legal consultancy services provided by the petitioner.

The grievance of the petitioner is that the petitioner has given reply to the show cause notice dated 31.12.2020 (Annexure P-4) which bear stamp of Principal Commissioner, Central Goods and Service Tax, Chandigarh dated 28.01.2021. Despite the reply being received by them, an *ex parte* order has been passed on 19.04.2022 (Annexure P-9) wherein, it has been observed that the noticee was granted personal/virtual hearing to appear but neither the hearings were attended nor any reply was submitted by the noticee.

On notice of this petition, reply had been filed by the respondents with an advance copy to the opposite party. In paragraph 5 of the reply, they are not disputing the factum of reply dated 28.01.2021(Annexure P-6) given by the petitioner to the notice dated 31.12.2020 (Annexure P-4). The only ground taken by them is that the reply dated 28.01.2021 was not part of documents on record.

Either way, since the reply had already been filed and stamp of Principal Commissioner, Central Goods and Service Tax, Chandigarh dated 28.01.2021 is there as is evident from Annexure P-6. The petition is allowed and the impugned orders are being set aside and the matter is being remanded back to respondent No.1 to pass a fresh order, expeditiously, after giving opportunity of hearing to the petitioner and after going through the reply (Annexure P-6), in accordance with law.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

16.01.2023
Jyoti-IV

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