

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

(116)

CWP-1243-2024

Decided on : 25.01.2024

Shashank Garg

.....Petitioner(s)

Versus

Additional Joint Commissioner Adjudication & others

.....Respondent(s)

CORAM : HON'BLE MR.JUSTICE G.S. SANDHAWALIA
HON'BLE MS.JUSTICE LAPITA BANERJI

Present:- Mr.Alok Mittal, Advocate for the petitioner (s).

Mr.Sourabh Goel, Sr.Standing Counsel, for the respondents.

G.S. Sandhawal, J. (Oral)

1. Challenge in the present writ petition, filed under Article 226/227 of the Constitution of India is to the order dated 10.01.2024 (Annexure P-23) passed by the Adjudicating Authority-CGST, Panchkula wherein the issue of jurisdiction was decided without giving the petitioner personal hearing which had earlier been fixed vide order dated 18.09.2023 (Annexure P-15).

2. On 19.01.2024, the following order was passed:

“Mr.Goel prays for time to find out whether in the intervening period from 18.09.2023 (Annexure P-15) to 10.01.2024, any personal hearing was granted to the petitioner or his representatives. The petitioner has earlier approached this Court in CWP No.23297 of 2023, which has been disposed of in view of the order already passed on 18.09.2023.

Adjourned to 25.01.2024.”

3. Mr.Goel very fairly concedes that the said order dated 10.01.2024 (Annexure P-23) may be set aside since no specific date was fixed after 18.09.2023 though in the said order, it has been mentioned that the petitioner would be duly informed in due course since the Chartered Accountant had appeared on his behalf at that point of time.

4. Keeping in view the above, the present writ petition is allowed and order dated 10.01.2024 (Annexure P-23) is quashed. The Adjudicating Authority shall pass a fresh order after making due compliance of the earlier order dated 18.09.2023.

(G.S. SANDHAWALIA)
JUDGE

January 25th, 2024
sailesh

(LAPITA BANERJI)
JUDGE

Whether speaking/reasoned :	Yes	
Whether Reportable :		No