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IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-9271-2024 (O&M)
Date of Decision: 02.05.2024

METALLICZ ENTERTAINMENT PVT LTD

. . . . Petitioners

Vs.

STATE OF HARYANA AND OTHERS

. . . . Respondents

CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MRS. JUSTICE SUKHVINDER KAUR

Present: Mr. Kushagra Mahajan, Advocate
for the petitioners.

Mr. R.K.S. Brar, Addl. A.G., Haryana.

SANJEEV PRAKASH SHARMA, J.(Oral)

1. The short grievance raised by the petitioner is that the order impugned has been passed by the Collector (Excise)-Cum-Joint Excise and Taxation Commissioner, Haryana without giving opportunity to the petitioner to file reply.
2. Learned counsel has taken this Court to the letters submitted by the petitioner dated 15.12.2023 stating that he had received the excise breach notice on 14.12.2023 and prayed for five working days to appear and explain the factual position. However, the same was treated as reply and the order was passed.
3. We are of the firm view that in all cases where any civil rights are to be forfeited or are infringed, principles of natural justice will have its application.

4. Keeping in view the facts as have come on record, we are satisfied that the petitioner was not granted fair opportunity to put up his defence, and the order passed by the respondents dated 15.12.2023 suffers from violation of principles of natural justice and fair play. The same therefore is set aside with liberty to decide the issue afresh after giving opportunity of hearing to the petitioner.
5. The Collector would be free to issue a fresh show cause notice giving at least fifteen days' time to the petitioner to submit his defence, whereafter he may pass a fresh speaking order taking into consideration all the defence aspects. Opportunity of personal hearing may also be provided to the petitioner.
6. Writ Petition stands *allowed* accordingly.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SUKHVINDER KAUR)
JUDGE

May 02, 2024

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| 1. Whether speaking/reasoned? | Yes/No |
| 2. Whether reportable? | Yes/No |