

the competent authority to pass orders afresh after considering the reply and affording opportunity of personal hearing to petitioner.

3. Learned counsel for respondents No. 3 and 4 while submitting that opportunity of personal hearing was afforded, however, candidly concedes that despite reply having been filed on 25.09.2024 by petitioner, it is indeed incorrectly mentioned in impugned order that such reply has not been filed. It is admitted that reply filed on behalf of petitioner has not been considered by competent authority.

4. In view of above, learned counsel for respondents No. 3 and 4, on instructions from Mr. Ganga Ram Meena, Assistant Commissioner, CGST, Sirsa Division submits that matter be remanded to the competent authority and that appropriate order shall be passed after considering the reply filed by petitioner after affording an opportunity of personal hearing to it.

5. In view of specific stand of the respondents as per above submission by learned counsel for respondents on instructions from Mr. Ganga Ram Meena, Assistant Commissioner, CGST, Sirsa Division, order dated 30.01.2025 is set aside and matter is remanded to competent authority, to be considered afresh after considering the reply filed by petitioner and affording personal hearing to it.

6. Writ petition is, accordingly, disposed of.

(LISA GILL)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

July 08, 2025

Rts

Whether speaking/reasoned: Yes/No

Whether reportable: Yes/No