



**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

CWP-12954-2025

Date of decision: **28.05.2025**

M/s J B B Traders

...Petitioner

Versus

Union of India and others

..Respondents

**CORAM: HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

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

Mr. Akash Verma, Sr. Standing Counsel for CBI.

SUDEEPTI SHARMA, J. (ORAL)

1. Challenge in the present writ petition is to order dated 04.02.2025 along with summary order dated 24.02.2025 passed by respondent No.2.

2. Learned counsel for the petitioner contends that although, petitioner filed reply to show cause notice dated 24.05.2022, the impugned order dated 04.02.2025 is passed without considering reply filed by petitioner and without issuing notice for personal hearing. He further contends that the impugned order is contrary to the documents on record since it has been observed in the impugned order that neither the petitioner has filed any reply nor has appeared in response to notices for personal hearing. He, therefore, prays that impugned order dated 04.02.2025 be set aside and matter be remanded to the competent authority to pass a fresh order after considering reply and giving personal hearing to the petitioner.

3. Learned counsel for respondents on advance notice contends



that he has specific instructions to state that the matter be remanded back to decide afresh.

3. We have heard learned counsel for the parties and perused the file with their able assistance.

4. A perusal of the file reveals that petitioner filed detailed reply, which is placed on record as Annexure P-3 wherein the request for personal hearing is also made, whereas the impugned order dated 04.02.2025 is contrary to the same. The relevant portion of the impugned order is reproduced as under:-

“Reply filed by the Noticee

7. 1, further note that the noticees neither filed any reply to the impugned show cause notice, issued to them nor did they deposit any tax liabilities due to them. Further, they did not approach the department to submit any evidence to corroborate the genuineness of their act.

Record of the Personal Hearing

8.1 PH dated 14.01.2025; 15.01.2025; 17.01.2025; 20.01.2025 & 21.01.2025 were granted to the Noticees as mentioned in Table, above, for providing them opportunities for the personal hearing. However, some of them appeared and made their Oral as well as Written submission which have been duly considered. Further, w.r.t. to remaining Noticees, it has been observed that neither the Noticees nor their Authorised Representatives appeared for the personal hearing on any of the dates fixed for them. Therefore, I am compelled to decide the case ex parte, for such non-responsive Noticees, on the basis of evidence(s) already available on record.

8.2 It is evident that the conduct of the Noticees is evasive. In my opinion, no purpose will be served to keep the adjudication proceedings pending in view of the non-cooperation from the Noticees in the matter. I observe that even though the basic requirement of Principles of Natural Justice has been legally and dutifully complied with, the Noticees have failed to avail the opportunity. I accordingly proceed further to decide the case on merits”

5. A perusal of the above shows that impugned order dated



04.02.2025 is passed without considering the reply filed by petitioner and without giving personal hearing to petitioner. Further, in the impugned order, a portion which is reproduced above, it has been wrongly mentioned that neither any reply was filed by the petitioner nor he appeared for personal hearing. Therefore, the impugned order dated 04.02.2025 is liable to be set aside.

6. In view of the statement made by counsel for respondents on specific instructions to state that the matter be remanded to the competent authority, order dated 04.02.2025 is set aside and the matter is remanded to the competent authority to pass a fresh order after considering reply filed by petitioner and after giving personal hearing to petitioner.

7. Disposed of accordingly.

(LISA GILL)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

28.05.2025

Yogesh

Whether speaking/reasoned:-
Whether reportable:-

Yes/No
Yes/No