



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

**CWP No.19031 of 2025 (O&M)
Date of Decision: 10.09.2025**

M/s Gupta Trading Company

.....Petitioner.

Versus

Commissioner of Excise and Taxation (State Tax), Sonapat
and another

.....Respondents.

**CORAM: HON'BLE MRS. JUSTICE LISA GILL
 HON'BLE MRS. JUSTICE MEENAKSHI I. MEHTA**

Present:- Mr. Rakesh Kumar, Advocate (through V.C.) with
 Mr. Tarang Goyal, Advocate
 for the petitioner.

Ms. Mamta Singla Talwar, DAG, Haryana.

LISA GILL, J.(Oral)

1. Prayer in this writ petition is for setting-aside show-cause notice dated 02.08.2024 (Annexure P-1) and order dated 30.01.2025 (Annexure P-2).

2. Learned counsel for petitioner, on the last date of hearing had, *inter-alia*, contended that after issuance of show-cause notice dated 02.08.2024, order dated 30.01.2025 was passed but it was never uploaded on the Portal. It was DRC-07 itself, which was uploaded on 30.01.2025.

3. Learned counsel for respondents, on 28.07.2025, was called upon to seek instructions in this respect. Learned counsel for respondents, on instructions from Mr. Jitender Kumar, ETO, Ward-5, Sonipat, informs



that due to an inadvertent mistake, it was indeed the show-cause notice dated 02.08.2024, which was again uploaded on 30.01.2025 instead of order so passed, though summary of demand order was correctly uploaded.

4. Learned counsel for respondents submits that order dated 30.01.2025 shall be communicated to petitioner at the given address within next three working days.

5. Keeping in view the facts and circumstances as above, this writ petition is disposed of with the observations that period of limitation available to petitioner to avail its remedy(ies) for challenging order date 30.01.2025 shall start from the date of service of said order dated 30.01.2025. Petitioner is at liberty to avail remedy(ies) available to it in accordance with law for challenging said order dated 30.01.2025, while raising all available pleas.

6. Pending civil misc. application(s) also stand(s) disposed of.

(LISA GILL)
JUDGE

(MEENAKSHI I. MEHTA)
JUDGE

September 10, 2025
Yag Dutt

<i>Whether speaking/reasoned:</i>	<i>Yes/No</i>
<i>Whether Reportable:</i>	<i>Yes/No</i>