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

CWP-33960-2025
Date of Decision: November 19, 2025

JAIN AMAR CLOTHING PVT LTD .....Petitioner

Versus

STATE OF HARYANA AND ORS ..... Respondents

CORAM:- HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MR. JUSTICE PARMOD GOYAL

Present: Mr. Preetam Singh, Advocate for the petitioner.

Ms. Mamta Singla Talwar, DAG, Haryana.

****

LISA GILL, J.

1. This writ petition has been filed for setting aside show cause notice (for short – 'SCN') dated 28.09.2025 issued by respondent No. 2 under Section 74 of Haryana Goods and Services Tax Act, 2017 (for short – '2017 Act'). It is submitted that SCN dated 28.09.2025 is bereft of complete details of purported allegations of difference in ITC availed by petitioner in GST returns and said notice has been mechanically issued on 28.09.2025 merely to prevent lapse of statutory time lines under the 2017 Act. Amount, as alleged in SCN, is not matching with petitioner's GST returns. It only discloses differential amount without providing base values under which such alleged difference is derived. It is, thus, prayed that SCN dated 28.09.2025 be set aside.

2. Learned counsel for State submits that present writ petition has been filed by petitioner without even filing its reply to said SCN. In case, all the pleas had been taken up before authorities, they would necessarily be considered. She further submits, on instructions from Sh. Harit Chaudhry, ETO, Gurugram East, that though period afforded in SCN for filing reply has expired but in case, petitioner submits reply within a period of next one week, same shall be considered in accordance with law.

3. Learned counsel for petitioner submits that reply shall be filed by petitioner within the stipulated period of one week but petitioner should be permitted to raise issue of all necessary information not being provided to it in the SCN.

4. Keeping in view the facts and circumstances as above and specific stand of respondents, we do not find any ground for continuance of present proceedings. In case, reply on behalf of petitioner is submitted within one week, same be considered by competent authority in accordance with law. Needless to say, petitioner is at liberty to raise all available pleas in its reply.

5. Writ petition is, accordingly, disposed of without expression of any opinion on the merits thereof.

(LISA GILL)
JUDGE

(PARMOD GOYAL)
JUDGE

November 19, 2025
Rts

Whether speaking/reasoned: Yes/No
Whether reportable: Yes/No