



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

Sr. No.117

CWP-2938-2026

Date of decision: 28.04.2026

M/s Parth Sales

....Petitioner

Versus

Union of India and others

....Respondents

**CORAM: HON'BLE MR. JUSTICE DEEPAK SIBAL
HON'BLE MR. JUSTICE YASHVIR SINGH RATHOR**

Present: Mr. Sandeep Goyal, Senior Advocate with
Mr. Rishab Singla, Advocate, for the petitioner.

Ms. Ridhi Bansal, Advocate with
Mr. Parth Sharma, Advocate, for respondents No.1, 3 and 4.

Mr. Saurav Verma, Addl. A.G., Punjab.

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DEEPAK SIBAL, J. (Oral)

1. Through show cause notice dated 18.12.2024, the petitioner was put to notice as to why it be not penalized in terms of Section 122 of the Central Goods and Services Tax Act, 2017 (for short – '2017 Act'). The said show cause notice was uploaded on the GST Portal by the authorities on 08.04.2025 and prior thereto no hard copy thereof was served upon the petitioner through any other mode as prescribed under Section 169 of the 2017 Act.

2. On 04.10.2025, the petitioner filed its written response to the aforesaid show cause notice but in the impugned adjudication order dated 11.12.2025, the petitioner's response was not considered because the reply had been filed after 30 days from the date of service.

3. Learned counsel for the parties have been heard.

4. It is true that through show cause notice dated 18.12.2024, uploaded on the GST portal on 08.04.2025, the petitioner-assessee was granted 30 days to file its written response with a further stipulation that in case no response was filed within 30 days ex parte proceedings shall take



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place but once before the passing of the final order if the petitioner's reply had been received by the respondents even if after the aforesaid period of 30 days then the respondents should have considered the grounds taken by the petitioner-assessee in its defence. In such circumstances, filing of a response within the aforesaid period of 30 days cannot be held to be sacrosanct especially when there is no statutory requirement with regard to filing of a written response within 30 days of the service of a show cause notice under Section 122 of the 2017 Act and that consideration of the petitioner's reply would also be in the line with the principles of natural justice.

5. In the above peculiar facts, the impugned order dated 11.12.2025 is set aside with liberty to the respondent-revenue to pass a fresh order after considering the petitioner's written response filed by it on 04.10.2025, in accordance with law.

6. The petition is allowed in the above terms.

(DEEPAK SIBAL)
JUDGE

(YASHVIR SINGH RATHOR)
JUDGE

April 28, 2026
Jyoti 1

<i>Whether speaking/reasoned</i>	<i>Yes/No</i>
<i>Whether reportable</i>	<i>Yes/No</i>