

CWP No. 2852 of 2026

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

**CWP No. 2852 of 2026
Date of decision : April 28, 2026**

M/s EGC Network Pvt. Ltd.

..... Petitioner

Versus

Union of India and others

..... Respondents

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

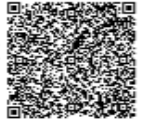
Present :- Mr. Sandeep Goyal, Senior Advocate with
Mr. Rishabh Singla, Advocate
for the petitioner.

Ms. Sharmila Sharma, Senior Panel Counsel
for the respondents.

DEEPAK SIBAL, J (Oral)

1. Through show cause notice dated 16.05.2025, for the tax period April 2018 till March 2021, the petitioner was put to notice that GST dues were payable by it. On 16.06.2025, the petitioner filed a detailed reply to the said show cause notice after which the impugned adjudication order dated 17.12.2025 was passed.

2. Learned Senior counsel for the petitioner submits that though the petitioner had filed a written response to the Show Cause Notice dated 16.05.2025 but the same has not been considered before passing of the impugned adjudication order dated 17.12.2025. Therefore, the impugned adjudication order is liable to be set aside having been passed without any application of mind.



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3. Learned counsel for the respondents submits that the petitioner did file a written response to the Show Cause Notice dated 16.05.2025 on the GST Portal but the same was not visible to the author of the impugned adjudication order.

4. The afore stand taken by the respondents clearly reveals that the petitioner's written response has been ignored before or at the time of passing of the impugned adjudication order and therefore, the said order is unsustainable in law having been passed without application of mind as also in violation of the principles of natural justice.

5. In the light of the above, the impugned adjudication order dated 17.12.2025 (Annexure P-4) is set aside. However, liberty is granted to the respondents to pass a fresh adjudication order but only after considering the petitioner's written response and affording an opportunity of personal hearing to the petitioner.

6. The petition is allowed in the above terms.

(DEEPAK SIBAL)
JUDGE

(YASHVIR SINGH RATHOR)
JUDGE

April 28, 2026
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Whether speaking/reasoned
Whether Reportable :

Yes/No
Yes/No