



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

(Sr. No. 119 + 233)

CWP No. 4470 of 2026 (O&M)

Date of decision: 16.04.2026

Deepak Enterprises

.....Petitioner

Versus

State of Punjab and others

.....Respondents

CORAM : HON'BLE MR. JUSTICE DEEPAK SIBAL

HON'BLE MS. JUSTICE LAPITA BANERJI

Present : Ms. Aakriti, Advocate for
Ms. Nazuk Singhal, Advocate for the petitioner.

Mr. Saurabh Kapoor, Addl. A. G., Punjab.

Ms. Sidhi Bansal, Advocate for the respondents No.2 to 5.

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DEEPAK SIBAL, J. (Oral)

(1) Through this petition, demand raised from the petitioner through adjudication order dated 29.02.2024 (Annexure P-9) is under challenge on the ground that such order is unreasoned and passed without application of mind.

(2) In support of the afore ground, learned counsel for the petitioner has drawn our attention to the show cause notice, which preceded the impugned order, which is a virtual copy of the impugned adjudication order.

(3) Learned State counsel fairly admits that the impugned adjudication order dated 29.02.2024 is a virtual copy of the show cause notice which preceded it and that for such lapse the officer who authored the

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impugned adjudication order dated 29.02.2024 has been suspended and is being departmentally proceeded against.

(4) In the light of the above, we set aside the impugned adjudication order dated 29.02.2024 (Annexure P-9). However, liberty is granted to the respondent-revenue to pass a fresh order but only after following the principles of natural justice, in accordance with law.

(DEEPAK SIBAL)
JUDGE

16.04.2026*sunil yadav*

(LAPITA BANERJI)
JUDGE

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