



CWP-6461-2024

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

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CWP-6461-2024  
Date of Decision : 26.02.2026

VISHAL CHAUHAN ..... PETITIONER  
  
V/S  
  
STATE OF HARYANA AND OTHERS ..... RESPONDENTS

**CORAM : HON'BLE MRS. JUSTICE LISA GILL  
HON'BLE MR. JUSTICE RAMESH CHANDER DIMRI**

Present : Ms. Kajal Garg, Advocate for  
Mr.Nikhil Goyal, Advocate  
for the petitioner.  
  
Mr. Sourabh Goel, Addl.A.G, Haryana.

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**LISA GILL, J. (Oral)**

1. Challenge in this writ petition is to the vires of Sections 69 and 132 of Haryana Goods and Services Tax Act, 2017 (for short, 'HGST Act') claiming said provisions to be arbitrary, unreasonable and beyond the legislative competence and ultravires the Constitution of India. Petitioner seeks quashing of proceedings undertaken against him in terms of said provisions.
2. Learned counsel for respondents submits that the challenge to the vires of Sections 69 and 132 of HGST Act, 2017 is unsustainable in view



of judgment of Hon’ble the Supreme Court in **Radhika Agarwal vs. Union of India and others, 2025 (2) TMI 1162-Supreme Court (LB).**

3. Learned counsel for petitioner fairly states that this aspect is indeed covered by judgment of Hon’ble the Supreme Court in **Radhika Agarwal** (*supra*), however she prays for liberty to the petitioner to avail the remedies as may be available to him in accordance with law in respect to the other prayers as addressed in this writ petition.

4. Keeping in view facts and circumstances as above, the challenge to vires of Section 69 and 132 of HGST Act is negated and prayer in this respect is rejected. Liberty is afforded to the petitioner to avail remedies as may be available to him in accordance with law in respect to other prayer(s) as addressed.

5. Writ petition is accordingly disposed of.

(LISA GILL)  
JUDGE

(RAMESH CHANDER DIMRI)  
JUDGE

26.02.2026  
*anju*

Whether speaking/reasoned : Yes/No  
Whether Reportable : Yes/No