



IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH

135

CWP-7032-2026
Date of Decision: 07.04.2026

M/S SHRI NATH SALES THROUGH ITS PARTNER RAHUL
AGGARWAL Petitioner

Versus

UNION OF INDIA THROUGH ITS FINANCE SECRETARY AND
OTHERSRespondents

CORAM: HON'BLE MR. JUSTICE DEEPAK SIBAL
HON'BLE MS. JUSTICE LAPITA BANERJI

Present:- Mr. Ashish Gupta, Advocate for the petitioner.

Mr. Ajay Jagga, Additional Standing Counsel with
Ms. Neetu Kundu, Advocate for respondent No.3.

DEEPAK SIBAL, J. (Oral)

It is not disputed before us that through filing of an application dated 22.12.2025, the petitioner has sought rectification of the impugned assessment order dated 26.11.2025, decision on which application remains pending.

2. In the light of the above, we consider it just and appropriate, at this stage, to dispose of this petition with a direction to the competent authority to take a final decision on the aforesaid petitioner's rectification application dated 22.12.2025 but only after affording opportunity of personal hearing to the petitioner and through passing of a reasoned order.

3. The needful be done within 02 months from the date of receipt of a copy of this order.

[DEEPAK SIBAL]
JUDGE

[LAPITA BANERJI]
JUDGE

07.04.2026