



CWP-9836-2026

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

Sr. No.168

CWP-9836-2026

Date of decision: 02.04.2026

Kapoor Agro Foods

....Petitioner

Versus

State of Punjab and others

....Respondents

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

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

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

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DEEPAK SIBAL, J. (Oral)

1. Through this petition, demand raised from the petitioner through adjudication/assessment order dated 29.02.2024 is under challenge on the ground that such order is unreasoned and passed without application of mind.
2. After going through the impugned adjudication/assessment order dated 29.02.2024, we find that it is a virtual copy of the show cause notice which preceded the impugned order.
3. Learned State counsel also fairly admits to the above. He further submits that for the above lapse the officer who authored the adjudication order dated 29.02.2024 has been suspended and is being departmentally proceeded against.



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4. In the light of the above, we find the impugned adjudication/assessment order dated 29.02.2024 to have been passed without application of mind by its author and accordingly, set it aside. However, liberty is granted to the respondent – revenue to pass a fresh reasoned order, in accordance with law.

(DEEPAK SIBAL)
JUDGE

(LAPITA BANERJI)
JUDGE

April 02, 2026
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Whether speaking/reasoned
Whether reportable

Yes/No
Yes/No