



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

(Sr. No. 186)

CWP No. 8749 of 2026

Date of decision: 09.04.2026

M/s Manmohan Steels

.....Petitioner

Versus

State of Punjab and another

.....Respondents

CORAM : HON'BLE MR. JUSTICE DEEPAK SIBAL

HON'BLE MS. JUSTICE LAPITA BANERJI

Present : Mr. Tarang Goyal, Advocate for the petitioner.

Mr. R.S. Pandher, Addl. A. G., Punjab.

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DEEPAK SIBAL, J. (Oral)

(1) Through the instant petition challenge is made to the adjudication order dated 09.01.2023 (Annexure P-4) on the ground that prior to issuance of such order no opportunity of hearing was granted to the petitioner.

(2) Learned counsel for the respondent-State agrees that prior to the issuance of the adjudication order dated 09.01.2023 the petitioner was not granted any opportunity of hearing.

(3) In the light of the above, we find the impugned adjudication order to be not only violative of principles of natural justice but also Section 75(4) of the Central Goods and Services Tax Act, 2017 which specifically provides that before any adverse order is contemplated against an assessee, an opportunity of personal hearing is required to be offered. Resultantly,



adjudication order dated 09.01.2023 (Annexure P-4) is set aside with liberty to the State to proceed afresh against the petitioner, in accordance with law.

(4) Disposed of.

(DEEPAK SIBAL)
JUDGE

09.04.2026
sunil yadav

(LAPITA BANERJI)
JUDGE

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