



IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

(Sr. No. 187)

CWP No. 10469 of 2026
Date of decision: 07.04.2026

Abrol Engg. Co. Pvt. Ltd.

.....Petitioner

Versus

State of Punjab and another

.....Respondents

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

Present : Mr. Mukul Singla, Advocate for the petitioner.
Mr. R.S. Pandher, Addl. A. G., Punjab.

* * *

DEEPAK SIBAL, J. (Oral)

(1) Learned counsel for the parties agree that the issue raised through this petition stands decided in the petitioner's favour by a recent judgment given by us on 24.03.2026 in **CWP No.33977 of 2025 – Kemexel Ecommerce Pvt. Ltd. Vs. State of Punjab and others.**

(2) In view of the afore consensus, the present petition is allowed in the light of the law laid down in **Kemexel Ecommerce Pvt. Ltd.'s** case (supra) resulting in the setting aside of the impugned adjudication order dated 29.12.2025 (Annexure P-1) and the order dated 25.03.2026 (Annexure P-5) through which the petitioner's rectification application filed for rectification of the aforesaid order was dismissed. However, liberty is granted to the respondent-revenue to proceed against the petitioner but only after following the provisions of law including Section 75(4) of the Central Goods and Services Tax Act, 2017.

**(DEEPAK SIBAL)
JUDGE**

07.04.2026
sunil yadav

**(LAPITA BANERJI)
JUDGE**