



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

(Sr. No. 150)

**CWP No. 11059 of 2026
Date of decision: 10.04.2026**

M/s Jai Baba Industries

.....Petitioner

Versus

State of Punjab and others

.....Respondents

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

Present : Mr. Vishav Bharti Gupta, Advocate for the petitioner.
Mr. R.S. Pandher, Addl. A. G., Punjab for respondents No.1&2.
Mr. Gurinder Jit Singh, Advocate for respondent No.3-UOI.

* * *

DEEPAK SIBAL, J. (Oral)

(1) It is not disputed that the impugned adjudication order dated 15.12.2025, passed under Section 74A (1) read with Section 74A(5)(i) of the Central Goods and Services Tax Act, 2017 (for short – the 2017 Act), was not preceded by any notice.

(2) In the light of the above, the impugned adjudication order dated 15.12.2025 is not only violative of the principles of natural justice but is also in conflict with Section 75(4) of the 2017 Act. Therefore, the impugned adjudication order dated 15.12.2025 is set aside with liberty to the State to proceed afresh against the petitioner, in accordance with law.

(3) Disposed of.

**(DEEPAK SIBAL)
JUDGE**

10.04.2026
sunil yadav

**(LAPITA BANERJI)
JUDGE**

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