



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

(Sr. No. 147)

CWP No. 11056 of 2026

Date of decision: 10.04.2026

M/s R Sales Corporation

.....Petitioner

Versus

State of Punjab and others

.....Respondents

CORAM : HON'BLE MR. JUSTICE DEEPAK SIBAL

HON'BLE MS. JUSTICE LAPITA BANERJI

Present : Mr. Mohit Bassi, Advocate for the petitioner.

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

* * *

DEEPAK SIBAL, J. (Oral)

(1) Through the instant petition challenge is made to the adjudication order dated 07.01.2020 (Annexure P-2) as also order dated 11.08.2025 (Annexure P-4) passed by the appellate authority on the ground that prior to issuance of the adjudication order dated 07.01.2020 (Annexure P-2), no opportunity of hearing was granted to the petitioner which not only violates of principles of natural justice but also Section 75(4) of the Central Goods and Services Tax Act, 2017.

(2) It is not denied that prior to the issuance of the impugned adjudication order dated 07.01.2020, the petitioner was not granted any opportunity of hearing. That being so, the case of the petitioner is covered in its favour by a recent judgment of ours dated 24.03.2026 in ***CWP No.33977 of 2025 – Kemexel Ecommerce Pvt. Ltd. Vs. State of Punjab and others.***



(3) In the light of the above, the present petition is allowed in terms of ***Kemexel Ecommerce Pvt. Ltd.***'s case (supra) resulting in the setting aside of the impugned adjudication order dated 07.01.2020 (Annexure P-2) as also order dated 11.08.2025 (Annexure P-4) passed by the appellate authority. However, liberty is granted to the respondent-State to proceed afresh against the petitioner from the stage of the show cause notice dated 01.08.2019, which preceded the adjudication order dated 07.01.2020, in accordance with law.

(4) Disposed of.

(DEEPAK SIBAL)
JUDGE

10.04.2026
sunil yadav

(LAPITA BANERJI)
JUDGE

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