

2026:PHHC:058382-DB



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

170

CWP-11553-2026

Date of Decision: 18.04.2026

M/S GLOBAL FINANCE & LEASING SERVICES

... Petitioner

VERSUS

STATE OF PUNJAB AND OTHERS

... Respondent

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

Present: Mr. Sandeep Goyal, Sr. Advocate with
Ms. Ambika Jindal, Mr. Atharav Prabhakar and
Urvi Khanna, Advocates for the petitioner.
Mr. Saurav Kapur, Addl. A.G., Punjab.

DEEPAK SIBAL, J. (ORAL)

Through the instant petition, challenge is made to the adjudication order dated 28.08.2024 (Annexure P-3), alongwith all consequential proceedings, on the ground that prior to the issuance of the aforesaid adjudication order no opportunity of personal hearing was granted to the petitioner, which is not only violative of the principles of natural justice but also contravenes Section 75(4) of the Punjab Goods and Services Tax Act, 2017.

Learned State Counsel, who appears on advance notice, does not dispute the fact that prior to passing of the impugned adjudication order dated 28.08.2024 (Annexure P-3), no opportunity of personal hearing was even offered to the petitioner.

In light of the above, the petitioner’s case is covered in its favour by a recent judgment of ours dated **24.03.2026** rendered in **CWP-33977-2025** titled as **‘Kemexel Ecommerce Pvt. Ltd. Versus State of Punjab and Others’** and accordingly, this petition is allowed in the same terms as in the case of **Kemexel Ecommerce Pvt. Ltd (supra)**, resulting in the setting aside of not only the impugned adjudication order dated 28.08.2024 (Annexure P-3) but also the order passed by the Appellate Authority dated 11.02.2025 (Annexure P-5), followed by the issuance of Form GST APL on 23.01.2026 (Annexure P-6). However, liberty is granted to the respondent-State to proceed afresh against the petitioner, in accordance with law.

(DEEPAK SIBAL)
JUDGE

(LAPITA BANERJI)
JUDGE

APRIL 18, 2026
Rajender

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