



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

(Sr. No. 155)

**CWP No. 11901 of 2026
Date of decision: 21.04.2026**

Friday Russh Motion Pictures

.....Petitioner

Versus

Union of India and others

.....Respondents

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

Present : Mr. Geetika Sharma, Advocate for the petitioner.

Mr. Rishabh Kapoor, Senior Standing Counsel – CBIC
for respondent(s)-UOI.

* * *

DEEPAK SIBAL, J. (Oral)

(1) Through the instant petition challenge is made to the adjudication order dated 30.08.2024 (Annexure P-6) as also to the order dated 28.08.2025 (Annexure P-9) passed by the appellate authority through which the petitioner's appeal filed by it to challenge therein the adjudication order dated 30.08.2024, was dismissed.

(2) Learned counsel for the petitioner submits that the impugned adjudication order dated 30.08.2024 is liable to be set aside solely because prior to its issuance, no opportunity of personal hearing was even offered to the petitioner which not only violates the principles of natural justice but also Section 75(4) of the Central Goods and Services Tax Act, 2017 (for short – the Act).



(3) Learned counsel for the respondent(s)-CBIC fairly admits that prior to the passing of the impugned adjudication order dated 30.08.2024, the petitioner was not afforded any opportunity of personal hearing.

(4) In the light of the above, we find that the impugned adjudication order violates not only the principles of natural justice but also Section 75(4) of the Act which statutorily mandates the State to offer opportunity of personal hearing to an assessee before any adverse action under the Act is even contemplated.

(5) The afore view of ours is also in line with a recent decision rendered by us on 24.03.2026 in ***CWP No.33977 of 2025 – Kemexel Ecommerce Pvt. Ltd. Vs. State of Punjab and others.***

(6) In the light of the above discussion, we have no hesitation to order setting aside of the impugned adjudication order dated 30.08.2024 (Annexure P-6) as also the order dated 28.08.2025 (Annexure P-9) passed by the appellate authority. However, liberty is granted to the respondent-State to proceed afresh against the petitioner but only after following the provisions of law including Section 75(4) of the Act.

(7) Disposed of.

(8) No costs.

(DEEPAK SIBAL)
JUDGE

21.04.2026
sunil yadav

(LAPITA BANERJI)
JUDGE

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