IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

(Sr. No. 150)

CWP No. 11842 of 2026
Date of decision: 21.04.2026

Arora and Company

.....Petitioner

Versus

State of Punjab and others

.....Respondents

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

Present : Mr. Amrinder Singh, Advocate for the petitioner.

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

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DEEPAK SIBAL, J. (*Oral*)

(1) Through the instant petition challenge is made to the adjudication order dated 30.04.2024 (Annexure P-2) as also to the order dated 19.11.2025 (Annexure P-1) passed by the appellate authority through which the petitioner's appeal, filed by it to challenge therein the adjudication order dated 30.04.2024, was dismissed.

(2) Learned counsel for the petitioner submits that the afore referred impugned orders are liable to be set aside solely for the reason that prior to the passing of the adjudication order dated 30.04.2024 (Annexure P-2) no opportunity of 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 State counsel fairly admits that prior to the passing of the impugned adjudication order dated 30.04.2024, the petitioner was not granted any opportunity of personal hearing.

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

(5) The afore view of ours is in line with a decision recently 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 direct setting aside of the impugned adjudication order dated 30.04.2024 (Annexure P-2) as also order dated 19.11.2025 (Annexure P-1) 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 **(LAPITA BANERJI)**
sunil yadav **JUDGE**

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