



CWP-12874-2026

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

Sr. No.162

CWP-12874-2026

Date of decision: 30.04.2026

M/s Degraphics Advertising & Marketing

....Petitioner

Versus

Union of India and others

....Respondents

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

Present: Mr. Sandeep Goyal, Senior Advocate with
Ms. Aanchal Goyal, Advocate
for the petitioner.

Mr. Ajay Jagga, Addl. Standing Counsel with
Ms. Neetu Kundu, Advocate
for the respondents.

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DEEPAK SIBAL, J. (Oral)

1. It is not disputed that to the show cause notice dated 29.11.2024 issued to the petitioner under Section 73 of the Union Territory Goods and Services Tax Act, 2017/Central Goods and Services Tax Act, 2017, pertaining to the financial year 2020-21, the petitioner had filed a written response which has altogether been ignored at time of passing of the final adjudication order dated 19.02.2025 (Annexure P-9).

2. In the light of the above, we have no hesitation to hold that the impugned adjudication order dated 19.02.2025 (Annexure P-9) has been passed without any application of mind and therefore, we order it to be set aside. However, liberty is granted to the respondents to proceed afresh



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against the petitioner, in accordance with law.

4. The petition is allowed in the above terms.

(DEEPAK SIBAL)
JUDGE

(LAPITA BANERJI)
JUDGE

April 30, 2026
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Whether speaking/reasoned
Whether reportable

Yes/No
Yes/No