

**CWP-13249-2026****-1-**

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

**Sr. No.189****CWP-13249-2026****Date of decision: 30.04.2026**

Som Prakash

....Petitioner

Versus

State of Haryana and another

....Respondents

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

Present: Mr. Nikhil Goyal, Advocate  
for the petitioner.

Mr. Sourabh Goel, Addl. A.G., Haryana.

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**DEEPAK SIBAL, J. (Oral)**

1. It is not disputed that to the show cause notice dated 25.09.2025 issued to the petitioner under Section 122 of the Haryana Goods and Services Tax Act, 2017/Central Goods and Services Tax Act, 2017 read with Section 20 of the Integrated Goods and Services Tax Act, 2017, the petitioner had filed a written response dated 25.10.2025 which has been ignored by the proper officer at the time of passing of the impugned adjudication order dated 11.12.2025.

2. In the light of the above, the impugned adjudication order dated 11.12.2025 (Annexure P-7) suffers from the vice of having passed without application of mind and is, therefore, set aside. However, liberty is granted to the respondents to proceed afresh against the petitioner, in accordance

with law.



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3. The petition is allowed in the above terms.

(DEEPAK SIBAL)  
JUDGE

(LAPITA BANERJI)  
JUDGE

April 30, 2026  
*Jyoti 1*

*Whether speaking/reasoned*  
*Whether reportable*

*Yes/No*  
*Yes/No*