

**CWP-13129-2026**

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**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH****Sr. No.170****CWP-13129-2026****Date of decision: 30.04.2026**

A V Alloys

....Petitioner

Versus

Union of India and others

....Respondents

**CORAM: HON'BLE MR. JUSTICE DEEPAK SIBAL
HON'BLE MS. JUSTICE LAPITA BANERJI**Present: Mr. Mohit Bassi, Advocate
for the petitioner.

Mr. Saurabh Kapoor, Addl. A.G., Punjab.

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DEEPAK SIBAL, J. (Oral)

1. It is not disputed that before passing the impugned adjudication order dated 26.05.2021, under Section 74 of the Central Goods and Services Tax Act, 2017, pertaining to the assessment year 2018-19, the petitioner was not afforded any opportunity of personal hearing.

2. In the light of the above admitted facts, the case of the petitioner is fully covered by a recent judgment of ours dated 24.03.2026 passed in CWP-33977-2025 – Kemexel Ecommerce Pvt. Ltd. vs. State of Punjab and others and therefore, the impugned adjudication order dated 26.05.2021 (Annexure P-2) and the order dated 29.01.2024 (Annexure P-4) through which the statutory appeal filed by the petitioner to challenge therein the adjudication order dated 26.05.2021 are set aside. However, liberty is granted to the respondents to proceed afresh against the petitioner, in



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accordance with law.

3. 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