

CWP-13600-2026

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

Sr. No.167CWP-13600-2026Date of decision: 04.05.2026

M/s International Engineers

....Petitioner

Versus

State of Punjab and another

....Respondents

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

Present: Proxy counsel for
Mr. J.S. Bedi, 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 at the time of passing the three adjudication orders, all dated 08.10.2022, under Section 73 of the Central Goods and Services Tax Act, 2017, pertaining to the financial years 2017-18, 2018-19 and 2019-20, no opportunity of personal hearing was afforded to the petitioner.

2. In the light of the above, not only are the impugned adjudication orders violative of the principles of natural justice but also in conflict with the law laid down by this Court through judgment dated 24.03.2026 passed in CWP-33977-2025 – Kemexel Ecommerce Pvt. Ltd. vs. State of Punjab and others and therefore, the said three impugned adjudication orders, all dated 08.10.2022, are 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

May 04, 2026
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Whether speaking/reasoned
Whether reportable

Yes/No
Yes/No