



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

Sr. No.162

CWP-13985-2026

Date of decision: 06.05.2026

M/s Jai Shiv Bhole Traders

....Petitioner

Versus

State of Punjab and others

....Respondents

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

Present: Mr. Yogesh Kumar Mittal, Advocate
Mr. Anshul Garg, Advocate and
Ms. Tanvi Aggarwal, 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 27.04.2024, the petitioner-assessee was not afforded any opportunity of personal hearing. That being so, the impugned adjudication order is not only violative of the principles of natural justice but also contravenes Section 75(4) of the Central Goods and Services Tax, 2017.

2. In the above facts, the case of the petitioner is also covered in its favour by a recent judgment of this Court 24.03.2026 passed in CWP-33977-2025 – Kemexel Ecommerce Pvt. Ltd. vs. State of Punjab and others.

3. Learned State counsel has not been able to distinguish the applicability of Kemexel Ecommerce Pvt. Ltd. case (supra) to the petitioner's case.



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4. In the light of the above, the impugned adjudication order dated 27.04.2024 (Annexure P-3) is set aside. However, liberty is granted to the State to proceed afresh against the petitioner, in accordance with law.
5. The petition is allowed in the above terms.

(DEEPAK SIBAL)
JUDGE

(LAPITA BANERJI)
JUDGE

May 06, 2026
Jyoti 1

<i>Whether speaking/reasoned</i>	<i>Yes/No</i>
<i>Whether reportable</i>	<i>Yes/No</i>