



CWP-14222-2026

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

Sr. No.165

CWP-14222-2026

Date of decision: 07.05.2026

M/s Global Electric Motors

....Petitioner

Versus

State of Haryana and others

....Respondents

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

Present: Mr. Rishab Singla, Advocate
for the petitioner.

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

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DEEPAK SIBAL, J. (Oral)

1. A show cause notice dated 26.11.2024, under Section 73 of the Central Goods and Services Tax Act, 2017, pertaining to the financial year 2020-21, was issued to the petitioner to which, on 20.01.2025, the petitioner filed a detailed written response. Thereafter, the impugned adjudication order dated 27.02.2025 was passed in paragraph no.3 of which it was found mentioned that the petitioner had not filed any reply to the show cause notice but in the very next paragraph of the same order it is mentioned that the petitioner's reply had not been found to be satisfactory.

2. The above contradiction remains unexplained by learned counsel for the respondents and shows complete non-application of mind by the author of the impugned adjudication order. Therefore, not only the impugned adjudication order dated 27.02.2025 is quashed but as a consequence all appellate proceedings thereafter are also set aside.



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However, the State is granted liberty to proceed afresh against the petitioner,
in accordance with law.

3. The petition is allowed in the above terms.

(DEEPAK SIBAL)
JUDGE

(LAPITA BANERJI)
JUDGE

May 07, 2026
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Whether speaking/reasoned
Whether reportable

Yes/No
Yes/No