

**CWP-14168-2026****-1-****IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH****Sr. No.156****CWP-14168-2026****Date of decision: 07.05.2026**

Vikas Goyal

....Petitioner

Versus

State of Haryana and others

....Respondents

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

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

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DEEPAK SIBAL, J. (Oral)

1. The present petition is directed against the impugned adjudication order dated 30.03.2026, passed under Section 74 of the Central Goods and Services Tax Act, 2017/Haryana Goods and Services Tax Act, 2017, pertaining to the financial year 2019-20, confirming a demand of Rs.31,29,061.16/-.

2. Learned counsel for the petitioner submits that the impugned order is unsustainable in law because such order dated 30.03.2026 and even the show cause notice dated 12.09.2025, which preceded it have been issued in the name of Sh. Ram Avtar Goyal who unfortunately expired on 14.05.2021.

3. In support of his submission, learned counsel for the petitioner relies on a recent judgment rendered by us on 22.04.2026 in CWP-8442-



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2026 – Sunil Jain vs. State of Punjab and others.

4. Learned State counsel fairly submits that in the facts of the present case, the petitioner's case would be covered in his favour by Sunil Jain's case (supra).

5. In view of the above, the impugned order dated 30.03.2026 (Annexure P-8) is quashed. However, the State would be at liberty to proceed afresh against the legal representatives of the deceased-assessee, in accordance with law.

6. The petition is allowed in the above terms.

(DEEPAK SIBAL)
JUDGE

(LAPITA BANERJI)
JUDGE

May 07, 2026
Jyoti 1

Whether speaking/reasoned
Whether reportable

Yes/No
Yes/No