

2026:PHHC:071607-DB



IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

Sr. No. 158

CWP-14184-2026

Date of decision : 07.05.2026

Apex Engg Works

..... Petitioner

Versus

Union of India and others

..... Respondents

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

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

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

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DEEPAK SIBAL, J. (Oral)

(1) Through the instant petition is challenged the adjudication order dated 19.05.2023 and the order dated 29.10.2025 passed by the appellate authority through which the petitioner's appeal, filed by it to challenge therein the adjudication order dated 19.05.2023, was dismissed.

(2) Learned counsel for the petitioner submits that the afore referred impugned orders are liable to be set aside solely for the reason that prior to the passing of the adjudication order dated 19.05.2023 no opportunity of personal hearing was even offered to the petitioner which not only violates the principles of natural justice but also Section 75(4) of the Central Goods and Services Tax Act, 2017 (for short – the Act).

(3) Learned State counsel fairly admits that prior to the passing of the impugned adjudication order dated 19.05.2023, the petitioner was not granted any opportunity of personal hearing.



(4) In the light of the above, we find that the impugned adjudication order is in violation of not only the principles of natural justice but also Section 75(4) of the Act which statutorily mandates the revenue to afford an opportunity of personal hearing to an assessee before any adverse action under the Act is contemplated.

(5) The afore view of ours is also in line with a decision recently rendered by us on 24.03.2026 in ***CWP No.33977 of 2025 – Kemexel Ecommerce Pvt. Ltd. Vs. State of Punjab and others.***

(6) In the light of the above, we set aside the impugned adjudication order dated 19.05.2023 as also order dated 29.10.2025 passed by the appellate authority. However, liberty is granted to the respondent-State to proceed afresh against the petitioner but only after following the provisions of law including Section 75(4) of the Act.

(7) The petition is allowed in the above terms.

(8) No costs.

[DEEPAK SIBAL]
JUDGE

07.05.2026
shamsher

[LAPITA BANERJI]
JUDGE

Whether speaking/reasoned : Yes / No
Whether reportable : Yes / No