



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

( Sr. No. 180 )

**CWP No. 15642 of 2026  
Date of decision: 21.05.2026**

**M/s Naresh Kumar Enterprises**

.....Petitioner

*Versus*

**State of Haryana and others**

.....Respondents

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

Present : Mr. Pryankur Bhardwaj, Advocate for the petitioner.  
Mr. Sourabh Goel, Addl. A.G., Haryana.

\* \* \*

**DEEPAK SIBAL, J. (Oral)**

(1) It is not disputed that the impugned adjudication order dated 04.02.2025 (Annexure P-1) was passed without affording any opportunity of personal hearing to the assessee.

(2) In the light of the above, 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 Act, 2017. Therefore, the impugned adjudication order dated 04.02.2025 (Annexure P-1) is set aside and as a result whereof the petitioner's attached bank accounts shall be released. However, liberty is granted to the respondent-State to proceed afresh against the petitioner, in accordance with law.

(3) The petition is allowed in above terms.

**( DEEPAK SIBAL )  
JUDGE**

**21.05.2026**

*sunil yadav*

**( LAPITA BANERJI )  
JUDGE**

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