



IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH

147

CWP-15996-2026

Date of Decision: 21.05.2026

BHAGWAN DASS (SINCE DECEASED) THROUGH ITS LEGAL HEIR

..... Petitioner

Versus

STATE OF HARYANA AND ANOTHER

....Respondents

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

Present : Mr. Nikhil Goyal, Advocate for the petitioner.

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

DEEPAK SIBAL, J. (Oral)

M/s Mahalaxmi Construction Company, a sole proprietorship concern, was issued a show cause notice dated 23.09.2025 (Annexure P-5) under Section 73 of the CGST/HGST Act, 2017, followed by an adjudication order dated 18.12.2025, (Annexure P-9).

2. The aforesaid show cause notice as well as the adjudication order are under challenge through the present petition on the ground that before their issuance/passing the sole proprietor of M/s Mahalaxmi Construction Company, namely Bhagwan Dass had expired on 08.07.2021.

3. Learned State counsel does not dispute the afore fact.

4. In the light of the above, the impugned proceedings initiated against a deceased person are not sustainable in law and therefore, are set aside. However, the State would be at liberty to proceed afresh against the legal representatives of the deceased sole proprietor of M/s Mahalaxmi Construction Company, in accordance with law.

[DEEPAK SIBAL]
JUDGE

[LAPITA BANERJI]
JUDGE

21.05.2026

Jyoti Thakur