



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

(Sr. No. 183)

**CWP No. 15844 of 2026
Date of decision: 21.05.2026**

Sameer Sales Pvt. Ltd.

.....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) It is not disputed that the impugned adjudication order dated 30.04.2024 (Annexure P-11) 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, not only the impugned adjudication order dated 30.04.2024 (Annexure P-11) but also the appellate order dated 28.08.2025 (Annexure P-13) are set aside. 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