



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

Sr. No.136

CWP-17308-2026

Date of decision: 27.05.2026

AN Maizo Worldwide

....Petitioner

Versus

State of Punjab and another

....Respondents

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

Present: Mr. J.S. Bedi, Advocate
for the petitioner.

Ms. Shruti, AAG, Punjab.

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DEEPAK SIBAL, J. (Oral)

It is not disputed that before passing of the impugned adjudication order dated 30.12.2025 (Annexure P-3), no opportunity of personal hearing was afforded to the petitioner. That being so, the petitioner's case would be covered in its favour by a recent judgment rendered by us on 24.03.2026 in CWP-33977-2025 - 'Kemexel Ecommerce Pvt. Ltd. Vs. State of Punjab and others' as the impugned adjudication order dated 30.12.2025 (Annexure P-3) 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.

2. Learned State counsel has not been able to distinguish the applicability of Kemexel Ecommerce Pvt. Ltd.'s case (supra) to the petitioner's case.



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3. In view of the above, the impugned adjudication order dated 30.12.2025 (Annexure P-3) is set aside. However, liberty is granted to the respondent-State to proceed afresh against the petitioner, in accordance with law.
4. The petition is allowed in the above terms.

(DEEPAK SIBAL)
JUDGE

(LAPITA BANERJI)
JUDGE

May 27, 2026
Jyoti 1

<i>Whether speaking/reasoned</i>	<i>Yes/No</i>
<i>Whether reportable</i>	<i>Yes/No</i>