

**CWP-20548-2025****-1-****IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH****Sr. No.247****CWP-20548-2025****Date of decision: 01.04.2026**

Shade X Creations

....Petitioner

Versus

Excise and Taxation Officer (State GST) and others

....Respondents

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

Present: Mr. Vivek Sarin, Advocate (through VC) and
Mr. Vishav Bharti Gupta, Advocate
for the applicant-petitioner.

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

* * *

DEEPAK SIBAL, J. (Oral)

1. Through notice dated 22.12.2023, the petitioner was put to notice for having claimed excess input tax credit to which notice the petitioner filed a written response dated 22.01.2024. However, in paragraph no.3 of the adjudication order dated 29.04.2024, it was observed that the petitioner's reply was not found satisfactory whereas in paragraph no.5 of the same order it found mention that no written response to the aforesaid show cause notice dated 22.12.2023 had been filed by the petitioner. When through a rectification application, the petitioner brought the afore discrepancy to the notice of the author of the adjudication order dated 29.04.2024, such application was dismissed on 30.04.2025, on the ground that there was no clerical or arithmetical error in the adjudication order dated 29.04.2024.

2.

After perusing the adjudication order dated 29.04.2024, we find



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that in paragraph 3 thereof it is observed that the petitioner's response was not found to be satisfactory but in paragraph 5 of the same order it is recorded that the petitioner did not file any written response. It is thus clear that while passing the impugned adjudication order dated 29.04.2024, its author has not applied its mind.

3. In the light of the above, the adjudication order dated 29.04.2024 and the order dated 30.04.2025 rejecting the petitioner's rectification application are set aside. However, liberty is granted to the respondent – State to proceed afresh against the petitioner, in pursuance to the show cause notice dated 22.12.2023 but only after considering the petitioner's written response dated 22.01.2024 and affording an opportunity of personal hearing to the petitioner.

4. Needless to add that the recovery, if any, made in pursuance to the aforesaid adjudication order dated 29.04.2024 shall abide by the fresh reasoned order to be passed by the respondent authorities in terms of the present order.

5. The petition is allowed in the above terms.

(DEEPAK SIBAL)
JUDGE

(LAPITA BANERJI)
JUDGE

April 01, 2026
Jyoti 1

Whether speaking/reasoned
Whether reportable

Yes/No
Yes/No