



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

Sr. No. 209 (urgent list)

**CWP No. 29948 of 2025
Date of decision: 12.05.2026**

M/s Creatif Design

.....Petitioner

Versus

State of Haryana and others

.....Respondents

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

Present : Mr. Sandeep Goyal, Senior Advocate with
Mr. Aditya Gupta, Advocate for the petitioner.

Ms. Mamta Singla Talwar, DAG, Haryana.

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DEEPAK SIBAL, J. (Oral)

(1) This petition is directed against ten orders cumulatively annexed with the petition as Annexure P-4 through which the petitioner was denied refund of GST without affording to the petitioner any opportunity of personal hearing and in the case of two rejection orders dated 07.06.2024 and 05.09.2024 without even issuance of a show cause notice.

(2) Learned State counsel does not dispute the afore factual position.

(3) Proviso to Rule 92 (3) of the Central Goods and Services Tax (CGST) Rules, 2017 (for short – 2017 Rules) clearly provides that before refund of GST is to be denied to an assessee, the assessee is required to be granted opportunity of personal hearing which in this case has been denied. That being so, the impugned rejection orders, cumulatively appended with this petition as Annexure P-4, are not only violative of the principles of

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natural justice but also contravene the proviso to Rule 92(3) of the 2017 Rules and are therefore, set aside. However, liberty is granted to the respondent(s) to proceed afresh, in accordance with law.

(DEEPAK SIBAL)
JUDGE

12.05.2026*sunil yadav*

(LAPITA BANERJI)
JUDGE

Whether speaking/reasoned : Yes / No

Whether reportable : Yes / No