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IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

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CWP-30003-2025 (O&M)
Date of Decision: 20.01.2026

M/s Shand & Bank Foods IndiaPetitioner

Versus

The State Tax OfficerRespondent

CORAM: HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MR. JUSTICE RAMESH CHANDER DIMRI**Present:** Mr. Vikrant Kackria, Advocate
for the petitioner (Through V.C).

Mr. Saurabh Kapoor, Addl.A.G, Punjab.

LISA GILL, J.(Oral)

1. Prayer in this writ petition is for setting aside order dated 30.12.2023 (Annexure P-4) issued by the respondent confirming demand of tax along with interest and penalty for the period w.e.f July 2017 to March 2018.

2. It is submitted that petitioner is engaged in manufacturing of goods. ASMT-10 dated 27.12.2022 was issued to petitioner, pointing out certain discrepancies for the period from July 2017 to 2018. In response thereto, petitioner clarified the discrepancies pointed out. Thereafter, show cause notice DRC-01 dated 17.04.2023 was issued to the petitioner. ASMT-12 dated 01.07.2023 was then issued whereby ASMT-10 and proceedings initiated vide DRC-01 dated 17.04.2023 were dropped by the department.

3. It is the case of the petitioner that despite dropping of proceedings on 01.07.2023, order dated 30.12.2023 was passed by the respondent, confirming total demand of Rs.6,58,838/- along with interest and penalty without any notice whatsoever. Petitioner came to know of this



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order only when recovery of Rs.72,508/- and Rs.69,194/- was made from Electronic Credit Ledger (ECL) of the petitioner on 08.02.2025 and 21.04.2025, respectively.

4. Rectification application was filed by petitioner on 14.05.2025 but no action was being taken. Hence, the present writ petition was filed. Matter has been adjourned on 10.12.2025 to enable learned counsel for respondent to seek instructions in respect to the averment that after dropping proceedings on 01.07.2023, no notice was issued to the petitioner before passing order dated 30.12.2023.

5. Learned counsel for respondent, on instructions from Ms. Poonam Chaudhary, STO, Ward-1, Mohali-1, who is present in Court, affirms and verifies that no notice whatsoever was issued to the petitioner before passing order dated 30.12.2023 and after dropping of proceedings on 01.07.2023.

6. Keeping in view facts and circumstances as above, order dated 30.12.2023 is clearly unsustainable and the same is set-aside with liberty to the department to take necessary steps after affording due opportunity of hearing to the petitioner in accordance with law.

7. Writ petition is accordingly disposed of. There is no expression of opinion on merits of the matter.

8. Pending application(s), if any, is/are disposed of.

(LISA GILL)
JUDGE

20.01.2026
Rajeev (rvs)

(RAMESH CHANDER DIMRI)
JUDGE