



IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

Sr. No. 131

CWP-32803-2025

Date of decision : 13.05.2026

Hettro Hardware India

..... Petitioner

Versus

State of Haryana and others

..... Respondents

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

Present : Mr. Mukul Singla, Advocate, for the petitioner.
Ms. Mamta Singla Talwar, DAG, Haryana.

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DEEPAK SIBAL, J. (Oral)

(1) It is not disputed that before passing the impugned adjudication order dated 29.04.2024 under Section 74 of the Central Goods and Services Tax Act, 2017 (for short – the Act), pertaining to the financial year 2018-19, the petitioner was not afforded any opportunity of personal hearing.

(2) In the light of the above, the impugned adjudication order is not only in violation of the principles of natural justice but also contravenes Section 75(4) of the Act which statutorily mandates the revenue to afford an opportunity of personal hearing to an assessee before any adverse action under the Act is contemplated

(3) In the light of the above, we have no hesitation to direct setting aside of the impugned adjudication order dated 29.04.2024 and consequential order of the appellate authority dated 09.06.2025. However, liberty is granted to the respondent(s) to proceed afresh against the petitioner but only after following the provisions of law including Section 75(4) of the Act.

(4) The petition is allowed in the above terms.

(5) No costs.

[DEEPAK SIBAL]
JUDGE

13.05.2026
shamsher

[LAPITA BANERJI]
JUDGE

Whether speaking/reasoned : Yes / No
Whether reportable : Yes / No