

IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH

104

CWP-36573-2025
Date of Decision: 27.05.2026

M/s S.K. Trading Company

Versus

... Petitioner

State of Punjab and others

....Respondents

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

Present:- Mr. R.K. Bajaj, Advocate for the petitioner.

Ms. Shruti, AAG, Punjab.

DEEPAK SIBAL, J. (Oral)

It is not disputed that before passing of the impugned adjudication order dated 25.04.2024 (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 25.04.2024 (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.
3. In view of the above, the impugned adjudication order dated 25.04.2024 (Annexure P-3) and the appellate order dated 06.11.2025 (Annexure P-5) are 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

27.05.2026

Prince

Whether speaking/reasoned:
Whether reportable:

Yes/No
Yes/No