



117 **IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

**CM-8068-CWP-2026 in/and
CWP-34357-2025 (O&M)
Date of Decision:08.07.2026**

M/S HANS STEEL ROLLING MILLS

....PETITIONER(S)

VERSUS

STATE OF PUNJAB AND OTHERS

....RESPONDENT(S)

**CORAM:- HON'BLE THE ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE ROHIT KAPOOR**

Present: Mr. Mukul Singla, Advocate
for the applicant-petitioner.

Mr. Saurabh Kapoor, Addl., AG, Punjab.

ASHWANI KUMAR MISHRA, A.C.J. (Oral)

CM-8068-CWP-2026 (preponement)

1. This application under Section 151 CPC has been filed on behalf of the applicant-petitioner seeking preponement of the date of hearing fixed in the main writ petition.

2. For the reasons mentioned in the application, the same is **allowed**. The date already fixed in the main writ petition is preponed to today.

Main Case (O&M)

3. With the consent of all the parties, main writ petition is taken on board for hearing.

4. The present writ petition has been filed seeking quashing of Notification No.9/2023-Central Tax dated 31.03.2023 (Annexure P-7), Notification No.56/2023-Central Tax dated 28.12.2023 (Annexure P-9),

Notification No.71/P.A.5/2017/S. 168A/2023 dated 23.08.2023 (Annexure P-8) as also for quashing of order dated 07.07.2025(Annexure P-13) and order dated 09.04.2024 (Annexure P-11), as the same have been passed without affording an opportunity of personal hearing. Relief has, however, been confined to the final orders on the ground that they are passed without affording any opportunity of personal hearing, therefore, the impugned action of the respondent(s) amounts to a violation of principles of natural justice.

5. Learned State counsel, who has appeared on advance notice does not dispute the factual aspects that opportunity of personal hearing was not afforded to the petitioner. Learned State counsel, therefore, states that the matter can be conveniently remitted back to the concerned authority, for conducting the proceedings afresh in accordance with law after affording an opportunity of personal hearing to the petitioner.

6. In view of the fair stand taken by the respondents, this matter is remitted back to the authority concerned, and the impugned orders dated 07.07.2025 (Annexure P-13) and 09.04.2024 (Annexure P-11) are set aside. The respondents shall proceed afresh in accordance with law after affording an opportunity of personal hearing to the petitioner. It is further provided that no coercive action henceforth shall be taken in the matter and any recovery already made shall abide by the fresh orders to be passed in accordance with law.

7. Petition stands disposed of accordingly.

8. All pending miscellaneous application(s), if any, shall also

stand disposed of.

**[ASHWANI KUMAR MISHRA]
ACTING CHIEF JUSTICE**

**[ROHIT KAPOOR]
JUDGE**

JULY 08, 2026

Rahul Joshi

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|------------------------------|--------|
| 1. Whether Speaking/reasoned | Yes/No |
| 2. Whether Reportable | Yes/No |