

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

**CWP No.26101 of 2021 (O&M)
Date of decision : 21.12.2021**

M/s Naresh Aggarwal Agencies Pvt. Ltd.

..... Petitioner

versus

The State of Punjab & anr.

..... Respondents

**CORAM : HON'BLE MR.JUSTICE AJAY TEWARI
HON'BLE MR.JUSTICE PANKAJ JAIN**

Present : Mr. Sandeep Goyal, Advocate
for the petitioner.

AJAY TEWARI, J. (Oral)

1 By this petition the petitioner has challenged the order dated 02.12.2021 (Annexure P-6) on the ground that no opportunity of hearing was granted after the issuance of Show Cause Notice and submission of reply.

2 On advance notice, Ms. Sudeepti Sharma, Addl. A.G., Punjab enters and accepts notice on behalf of the respondents. Her preliminary objection is that the order is appealable. She has however taken instructions and has now accepted that as a matter of fact no notice was issued to the petitioner after the submission of reply for hearing.

3 In these circumstances, we do not deem it appropriate to non-suit the petitioner on the ground that there is an efficacious remedy of appeal, more so since we are not setting aside the order on merits but are only directing that the Assessing Officer should pass a fresh order after affording an opportunity of hearing to the petitioner.

4 In the circumstances, the petition is allowed and impugned order is set aside. The Assessing Officer is directed to pass a fresh speaking order after hearing the petitioner in accordance with law. For this purpose, parties through counsel are directed to appear before the Assessing Officer on 30.12.2021 or on any other date when the Assessing Officer may require their presence.

5 Petition stands allowed.

6 Since the main case has been decided, the pending Civil Misc. Application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(PANKAJ JAIN)
JUDGE

21.12.2021

Pooja sharma-I

Whether speaking/reasoned Yes

Whether Reportable : No