



126

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

CWP-31274-2026 (O&M)

Date of Decision: 30th September, 2026.

RAJESH GARG

.....Petitioner(s)

V/s

THE COMMISSIONER OF EXCISE & TAXATION OFFICER, WARD-02,
SONIPAT, ROHTAK, HARYANA AND ANOTHER

.....Respondent(s)

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

Present Mr. Rahul Gupta, Advocate,
 Mr. Harpreet Singh, Advocate, and
 Mr. Vijay Gupta, Advocate, for the petitioner(s).

 Mr. Sourabh Goel, Addl. A.G., Haryana.

ASHWANI KUMAR MISHRA, CHIEF JUSTICE (Oral)

1. Following orders were passed on 23.09.2026 by this Court:-

“On joint request, adjourned to 30.09.2026.

In the meantime, the respondents shall obtain instructions on the petitioner's assertion that a message was received from the Department informing the petitioner that 16.03.2026 was the date fixed for the personal hearing, whereas the order itself had been passed on 14.03.2026.”

2. Learned counsel for the respondents-Revenue has obtained instructions in the matter, according to which, a system generated message was sent to the petitioner fixing the date of hearing on 16.03.2026.

3. Be that as it may, it is not in dispute that the petitioner was informed, through a system-generated communication issued by the respondent-Department, that the personal hearing was scheduled for 16.03.2026. Once this fact is admitted by learned counsel for the respondent-Revenue, the order could not have been passed on 14.03.2026, even before the date fixed for personal hearing. The respondent-Revenue cannot disown its own communication merely on the ground that it was system-generated. The denial of an effective opportunity of hearing is, therefore, clearly evident from the facts of the present case.

4. Learned counsel for the respondents-revenue states that instead of keeping this matter pending, the authority may be permitted to revisit the issue.

5. In view of the fair stand taken by learned counsel for the respondents-revenue, impugned Order-in-Original dated 14.03.2026 (Annexure P-1) is set aside and the respondents shall be at liberty to pass an order afresh in accordance with law, after affording an opportunity of personal hearing to the petitioner. It is further provided that any recovery already made from the Electronic Credit Ledger (ECL) of the petitioner shall abide by the fresh orders to be passed in accordance with law.

6. Consequently, this Writ Petition succeeds and is **allowed**.

7. Pending application(s), if any, shall stand disposed of accordingly.

[ASHWANI KUMAR MISHRA]
CHIEF JUSTICE

September 30, 2026
Ess Kay

[ROHIT KAPOOR]
JUDGE

<i>Whether speaking / reasoned</i>	:	<i>Yes</i>	/	<i>No</i>
<i>Whether Reportable</i>	:	<i>Yes</i>	/	<i>No</i>