



CWP-8005-2022 (O&M)

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

(217)

CWP-8005-2022 (O&M)
Date of Decision:-10.02.2025

Super Geo Drillers

.....Petitioner

Versus

Union of India and others

.....Respondent

**CORAM: HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MR. JUSTICE ALOK JAIN**

Present: Ms. Radhika Suri, Senior Advocate with
Ms. Parnika Singla, Advocate for the petitioner.

Mr. Saurabh Kapoor, Sr. Standing counsel (through VC) and
Ms. Muskaan Gupta, Advocate for the respondents.

LISA GILL, J. (Oral)

1. Prayer in this writ petition is for quashing order dated 30.03.2022 (Annexure P-9) and demand notice dated 30.03.2022 (Annexure P-10).

2. Learned counsel for petitioner submits that show cause notice dated 29.03.2022 was issued asking the petitioner to submit its response by 23.59 hrs. on 29.03.2022 itself. Said notice was digitally signed on 29.03.2022 at 17.39 hrs. Portal of respondent-Department was closed and reply submitted by petitioner on the very next day i.e. on 30.03.2022 (Annexure P-7) could not be uploaded. In an absolutely illegal and



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arbitrary manner, assessment order was passed on 30.03.2022 (Annexure P-9) with the observation that despite opportunity having been given to assessee by issuance of show cause notice along with draft assessment order, no reply was received.

3. Learned counsel for petitioner further relies upon order dated 28.01.2025 in CWP-9233-2022 and 05.02.2025 CWP-20568-2021 to submit that in similar circumstances, impugned order has been set aside with liberty being granted to Assessing Officer to re-examine the matter and pass appropriate orders in accordance with law.

4. Learned counsel for respondent-Department fairly states that apparently due opportunity has not been afforded to the petitioner.

5. Accordingly, impugned order dated 30.03.2022 (Annexure P-9) is set aside and matter is remanded to Competent Authority to decide the same afresh after affording due and proper opportunity to petitioner in accordance with law.

6. Writ petition is disposed of accordingly.

7. Pending miscellaneous application(s) stand(s) disposed of accordingly.

(LISA GILL)
JUDGE

(ALOK JAIN)
JUDGE

February 10, 2025.

S. Sethi

Whether speaking/reasoned:- Yes/No
Whether Reportable:- Yes/No