



**Sr. No.139**  
**IN THE HIGH COURT OF PUNJAB AND HARYANA AT**  
**CHANDIGARH**  
**CWP-9100 of 2026 (O&M)**  
**Date of Decision : 20.04.2026**

Ankur Kampani ...Petitioner

Versus

Union of India and others ...Respondents

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

Present : Mr. Sandeep Goyal, Senior Advocate with  
Mr. Aditya Gupta, Advocate,  
for the petitioner.

Ms. Pridhi Sandhu, Senior standing counsel  
for the respondents.

\*\*\*

**DEEPAK SIBAL, J. (Oral)**

It is not disputed that through the impugned order dated 15.12.2025 (Annexure P-2) a penalty of Rs.4, 03, 26,803/- was imposed on the petitioner under Sections 122 (1)(A), 122(1)(x) and 122(1) (xvi) of the Central Goods and Services Tax Act, 2017 read with the State Goods and Services Tax Act, 2017 and Section 20 of the IGST Act, 2017 but prior to the passing of the impugned order, no notice whatsoever was issued to the petitioner.

2. In the light of afore admitted position, the impugned order is not only violative of the principles of natural justice but is also in conflict with the provisions of Section 75(4) of the Central Goods and Services Tax Act, 2017. Therefore, we have no hesitation in quashing the impugned order *qua* the petitioner. However, liberty is granted to the respondents to proceed afresh against the petitioner, in accordance with law.

**(DEEPAK SIBAL)**  
**JUDGE**

**(LAPITA BANERJI)**  
**JUDGE**

**April 20, 2026**

vandana

Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No