



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

CWP-13203-2026 (O&M)
Date of Decision:14.07.2026

VIKAS KUMAR OMAR

....PETITIONER(S)

VERSUS

THE PRINCIPAL COMMISSIONER CGST COMMISSIONERATE ROHTAK AND
ANOTHER

....RESPONDENT(S)

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

Present: Mr. Mayank Jain, Advocate
for the petitioner.

Mr. Sagar Ratusaria, Junior Standing Counsel
for the respondent(s)-CBIC.

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

1. This petition is directed against the impugned order dated 04.12.2025 contained in Annexure P-1, insofar as a penalty has been imposed upon the petitioner under Section 122 of the Central Goods and Services Tax Act, 2017 (for short, the '**Act of 2017**').
2. A short ground on which the order is assailed is that no Show Cause Notice (**SCN**) was actually issued calling upon the petitioner to explain as to why a penalty should not be imposed upon him, and therefore, the order passed by the authority imposing the penalty clearly violates the principles of natural justice.
3. Learned counsel appearing for the revenue does not dispute the fact that no SCN in respect of the initiation of proceedings under Section 122 of the Act of 2017 against the petitioner had been issued.
4. Section 122 of the Act of 2017 provides for '*Penalty for*

certain offences’. The general disciplines relating to penalty have been specified in Section 126(3) of the Act of 2017, which provides as under:-

“126 General disciplines related to penalty:-

(3) No penalty shall be imposed on any person without giving him an opportunity of being heard.

”

5. Since, in the present case, no SCN had been issued to the petitioner before imposing the penalty, there is an apparent non-compliance with the provisions contained in Section 126(3) of the Act of 2017. This non-compliance has resulted in a breach of the principles of natural justice by the respondents. On this ground alone, the imposition of the penalty, insofar as it relates to the present petitioner, cannot be sustained.

6. With these observations, the instant writ petition is ***disposed of***.

7. All pending miscellaneous application(s), if any, shall also stand disposed of accordingly.

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

**[ROHIT KAPOOR]
JUDGE**

JULY 14, 2026
Rahul Joshi

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