



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

**CWP-11559-2025 (O&M)
Date of Decision:27.07.2026**

M/S MAXX MINING COMPANY

....PETITIONER(S)

VERSUS

STATE OF HARYANA AND OTHERS

....RESPONDENT(S)

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

Present: Mr. Navdeep Monga, Advocate
for the petitioner.

Mr. Sourabh Goel, Addl., AG, Haryana.

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

1. The petitioner's GST registration has been cancelled *vide* order dated 29.02.2024 (Annexure P-10) with retrospective effect from 01.02.2023. Show Cause Notice (SCN) for cancellation of registration was issued to the petitioner on 06.09.2023 (Annexure P-9) and consequent order dated 29.02.2024 (Annexure P-10). The said cancellation of GST registration is challenged by way of this writ petition primarily on the ground that the SCN issued, pursuant to which impugned order was passed, does not make reference to any retrospective cancellation.

2. Learned counsel for the petitioner has placed reliance upon the Division Bench judgment of this Court in ***M/s Bansal Casting, S.K. Enterprises vs. Union of India and Another*** and ***M/s Shree Ram Industries vs. State of Haryana and Another***; 2026:PHHC:027747-DB to submit that in such circumstances, the impugned order cannot be

sustained.

3. Learned counsel for the revenue does not dispute either the facts of the present case or the law laid down by the Co-ordinate Bench of this Court in *M/s Bansal Casting, S.K. Enterprises* (Supra).

4. Since, the controversy raised in the present petition is covered by the adjudication in *M/s Bansal Casting, S.K. Enterprises* (Supra), the impugned order dated 29.02.2024 (Annexure P-10), SCN 06.09.2023 (Annexure P-9) and consequent order dated 29.02.2024 (Annexure P-10) are ordered to be quashed and the writ petition stands *disposed of* in terms of the law laid down in *M/s Bansal Casting, S.K. Enterprises* (Supra). However, liberty stands reserved to the respondents to issue a fresh SCN and proceed further in accordance with law.

5. Pending application, if any, stands disposed of accordingly.

[ASHWANI KUMAR MISHRA]
ACTING CHIEF JUSTICE

[ROHIT KAPOOR]
JUDGE

JULY 27, 2026

Rahul Joshi

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