

CNR No: PHHC011205822026

2026:PHHC:115641-DB



CWP-22766-2026 (O&amp;M)

Date of Decision: 20.08.2026

Surinder Trading Co.

...Petitioner

Vs.

State of Punjab and another

...Respondents

**CORAM: HON'BLE THE ACTING CHIEF JUSTICE  
HON'BLE MR. JUSTICE ROHIT KAPOOR**Present: Mr. J.S. Bedi, Advocate for the petitioner.  
(through video conferencing)

Mr. Saurabh Kapoor, Addl. AG, Punjab

Ms. Pridhi Sandhu, Sr. Panel Counsel for respondents – UOI.

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

1. The petitioner's GST registration has been cancelled vide order dated 17.02.2026 (Annexure P-4) with retrospective effect from 27.01.2025. The said cancellation of GST registration is challenged by way of this writ petition primarily on the ground that the show cause notice issued, pursuant to which impugned order was passed, does not make reference to any retrospective cancellation. Learned counsel for the petitioner has placed reliance upon the Division Bench judgement 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.

2. 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).

3. Since, the controversy raised in the present writ petition is covered by the adjudication in M/s Bansal Casting, S.K. Enterprises(Supra), the impugned order dated 17.02.2026 (Annexure P-4) is 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 show cause notice and proceed further in accordance with law.

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

**(ASHWANI KUMAR MISHRA)**  
**ACTING CHIEF JUSTICE**

**(ROHIT KAPOOR)**  
**JUDGE**

20.08.2026  
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| 1. Whether speaking/reasoned? | : | Yes/No |
| 2. Whether reportable?        | : | Yes/No |