

**HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH****CWP-1281-2023 (O&M)****Date of decision:23.02.2023****Mani Mahesh Alloys & Steels****...Petitioner****V/s.****Commissioner, Central Goods & Services  
Tax and another****...Respondents****CORAM: HON'BLE MS. JUSTICE RITU BAHRI  
HON'BLE MRS. JUSTICE MANISHA BATRA****Present:** Mr. Kapish Chawla, Advocate  
for the petitioner.Ms. Pridhi Jaswinder Sandhu, Junior Standing Counsel  
for the respondents.**\*\*\*\*****Ritu Bahri, J. (Oral).**

The petitioner is seeking quashing of order dated 17.01.2023  
(Annexure P-5) whereby respondent No. 2 has cancelled the GST  
registration of the petitioner retrospectively.

Learned counsel for the respondents submits that this petition  
has become infructuous as the relief has been granted to the petitioner by  
restoring the GST registration certificate.

The instant petition along with CM-2212-CWP-2023 is  
disposed of as having been rendered infructuous.

**(RITU BAHRI)  
JUDGE****(MANISHA BATRA)  
JUDGE****23.02.2023**

Divyanshi

**Whether speaking/reasoned:****Yes/No****Whether reportable:****Yes/No**