



2023 : PHHC : 065170-DB

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

CWP-7761-2023
Date of Decision:-05.05.2023

Dalson Motors
Vs.
State of Haryana and another

....Petitioner
....Respondents

**CORAM:- HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA**

Present:- Mr. Nikhil Goyal, Advocate
for the petitioner.

Ms. Mamta Singla Talwar, DAG, Haryana

Ritu Bahri, J. (Oral)

The petitioner is challenging order dated 18.06.2019 (Annexure P-4) whereby registration of the petitioner-firm was canceled on the ground of non filing of reply to show cause notice. Further, petitioner is challenging the order dated 26.09.2019 passed by respondent No. 2 whereby application filed by the petitioner for revocation of the cancellation order has been rejected.

Learned State counsel, at the very outset has placed on record copy of letter dated 04.05.2023 sent by DETC (ST), Jhajjar, which is taken on record as Annexure R-1. As per this letter, the department has no objection in revocation of canceled registration, if the taxpayer wants to conduct business with the same GSTIN.

Keeping in view, the above fact, the present petition is being allowed and impugned orders dated 18.06.2019 and 26.09.2019 (Annexure P-4 and P-6) are set-aside. A liberty is granted to the petitioner-firm to continue its business with the same GSTIN.

**(RITU BAHRI)
JUDGE**

**(MANISHA BATRA)
JUDGE**

**05.05.2023
G Arora**

Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No