

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

**CWP No.12518 of 2023 (O&M)
Date of decision: 01.06.2023**

Bansal and Co.

.....Petitioner

Versus

State of Punjab and others

....Respondents

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

Present: Mr. Aman Bansal, Advocate,
for the petitioner.

Mr. Saurabh Kapoor, Addl. A.G., Punjab.

Ritu Bahri, J.

1. Petitioner is seeking setting aside of the order dated 24.05.2023 (Annexure P-6) passed by respondent No.3, whereby registration of the petitioner firm has been cancelled.

2. Learned counsel for the respondents states that the show cause notice for cancellation of registration was given on 05.05.2023 (Annexure P-2) on the ground that the petitioner had not conducted any business in the declared place of business.

3. Learned counsel for the petitioner states that the petitioner had submitted a detailed reply (Annexure P-3) along with the returns etc., however, the impugned order of cancellation of registration has been passed on 24.05.2023 (Annexure P-6).

4. A perusal of Annexure P-6 shows that the registration of the

petitioner has been cancelled by observing that the persons, with whom the petitioner was doing the business at the premises, were cancelled dealers.

5. Learned State counsel, on instructions from Rohit Aggarwal, STO, Ward-4, State GST, informs that M/s Kumar Enterprises, Ludhiana and M/s AK Enterprises, Delhi are cancelled dealers. M/s Kumar Enterprises, Ludhiana, as per information available on the portal, is dealing in the business of paint and sanitary ware. None of the aforesaid dealers are dealing in the business of rice bran etc. Learned State counsel further states that the petitioner has a remedy of seeking revocation of the impugned order under Section 30 of the PGST Act, 2017 by filing an application before the competent authority, who has passed the impugned order.

6. In view of the above, this petition is disposed of by giving liberty to the petitioner to avail his remedy in accordance with law, if so advised.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

01.06.2023
ajp

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