



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

CWP-5553-2025(O&M)

Date of decision: 28.02.2025

Ravi

... Petitioner

Versus

Union of India and others

... Respondents

**CORAM: HON'BLE MR. JUSTICE ARUN PALLI
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present: Mr. Pranay Jain, Advocate,
for the petitioner.

Mr. Ajay Kalra, Sr. Standing Counsel,
for the respondents.

(Through Hybrid mode)

ARUN PALLI, J. (Oral)

A certiorari is prayed for, to quash the order dated February 4, 2025, vide which the registration (Form GST REG-19) accorded/granted to the petitioner, has been cancelled with effect from April 1, 2024, under Rule 21(a) of the CGST Act, 2017.

Having argued the matter at some length, learned counsel for the petitioner fairly submits that against the impugned order of cancellation of the petitioner-assessee's registration, Section 30 of CGST Act, 2017, read with Rule 23 of CGST Rules, 2017, provides a specific remedy for the revocation of GST registration cancellation. Therefore, he submits that he be permitted to withdraw the petition to enable the petitioner to move the competent authority for the revocation of the cancellation order. It is urged that, since the matter is time-sensitive and with each passing day the rights/interest of the petitioner are gravely impaired, the respondents be directed to consider and decide the petitioner's claim.

Served with the advance copy of the petition, Mr. Ajay Kalra, learned Senior Standing Counsel, is present in Court on behalf of the



respondents. On instructions, he submits that, in the event, any such application is moved by the petitioner for revocation of cancellation of GST registration, the competent authority shall take cognizance of the same forthwith, and necessary orders in accordance with law shall be passed within a week from the date of receipt of the said application.

To this, learned counsel for the petitioner submits that the petitioner would file the requisite application within two weeks from today. Accordingly, he submits that the petition be disposed of in terms of the statement made by learned Senior Standing counsel for the respondents.

In the wake of the position sketched out above, as also the statements made by learned counsel for the parties, the petition stands disposed of.

(Arun Palli)
Judge

(Sudeepti Sharma)
Judge

28.02.2025
Rajan

Whether speaking / reasoned:
Whether Reportable:

YES/NO
YES/NO