IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 6079 OF 2024

J. N. Lighting India LLP ...Petitioner
Versus
Union of India & Ors. ...Respondents

Mr. Bharat Raichandani a/w Bhagrati Sahu i/b. UBR Legal Advocates for the Petitioner.

Mr. Subir Kumar a/w Niyati Mankad, Ashita Aggarwal, Priyanka Singh for Respondent Nos. 4 and 6.

Ms. Shruti D. Vyas, Addl.G.P. a/w Aditya R. Deolekar, AGP for Respondent-State.

CORAM: G. S. KULKARNI & AARTI SATHE, JJ.

DATE: 29 APRIL 2026

P.C.

1. This Petition under Article 226 of the Constitution of India has been filed praying for the following substantive reliefs:-

> "(a) that this Hon'ble Court be pleased to issue a Writ of certiorari/ mandamus or any other appropriate Writ/order/ direction under Article 226 of the Constitution of India to declare the order of cancellation dated 09.10.2023 against the provisions of the CGST/MGST Act, 2017;
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> (b) that this Hon'ble Court be pleased to issue a Writ of certiorari/ mandamus or any other appropriate Writ/order/direction under Article 226 of the Constitution of India calling for the records pertaining to the Petitioner case and after going into the validity and legality thereof to quash and set aside show cause notice for cancellation dated 16.09.2023, order of cancellation dated 09.10.2023 and order on revocation application dated 26.02.2024.
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> (c) that this Hon'ble Court be pleased to issue a Writ of certiorari/ mandamus or any other appropriate Writ/order/ direction under Article 226 of the Constitution of India calling for the records pertaining to the

Petitioner case and after going into the validity and legality thereof to quash and set aside show cause notice u/s 63 dated 07.02.2024.

(d) that this Hon'ble Court be pleased to issue a Writ of certiorari/ mandamus or any other appropriate Writ/order/ direction under Article 226 of the Constitution of India calling for the records pertaining to the Petitioner case and after going into the validity and legality thereof hold and declare that the action of retrospective cancellation of registration is ex-facie and illegal.

(e) that this Hon'ble Court be pleased to issue a Writ of certiorari/ mandamus or any other appropriate Writ/order/direction under Article 226 of the Constitution of India calling for the records pertaining to the Petitioner case and after going into the validity and legality thereof restore the registration cancelled vide order dated. 07.10.2023."

2. Briefly the facts are as follows:-

i. The Petitioner is a Limited Liability Partnership (LLP) registered under the Limited Liability Partnership Act, 2008. Before its conversion to an LLP, the Petitioner was a partnership firm registered under the provisions of Partnership Act, 1932. The Petitioner is *inter-alia* engaged in the business of electrical goods under the brand name 'Hybec'. On 6th December 2018, Respondent No. 5 summoned the Petitioner under Section 70 of the Central Goods and Services Tax Act ,2017 (hereinafter referred to as "the Act") read with Chapter 5 of the Finance Act 1994.

ii. On 10th December 2018 and 14th December 2018, the Petitioner appeared and submitted the necessary documents. Further, on 24th December 2018, the Petitioner submitted a letter along with details of reconciliation statement having GST and VAT returns before Respondent No. 5.

iii. On 28th August 2023, Respondent No. 7 issued a pre-show cause notice under Section 73(5) of the Act and proposed a demand in accordance with aforesaid provisions. In response to the aforesaid show-cause notice, the Petitioner filed a detailed reply towards Form DRC-01A on 21st September 2023 and denied all the allegations as made in the aforesaid show-cause notice.

iv. On 7th November 2023, Respondent No. 7 accepted that the Petitioner had paid all its tax liabilities for the proposed demand and therefore sought to drop the proceedings initiated against the Petitioner for the proposed demand as made in the show cause notice dated 28th August 2023. However, on 16th September 2023, the Respondents issued a show-cause notice for retrospective cancellation of the Petitioner's GST certificate. It is the Petitioner's contention that the Petitioner was not informed of non-compliance of any of the provisions of the Act prior to the issuance of the aforesaid show-cause notice proposing the cancellation of the GST registration of the Petitioner retrospectively.

v. On 9th October 2023, Respondent No. 4 passed an order of even date cancelling the GST registration of the Petitioner, and the registration was cancelled retrospectively from 11th December 2017. On 4th December 2023, the Petitioner filed an application for revocation of the cancellation of its GST registration. Pursuant thereto, Respondent No.6 issued a show-cause notice dated 8th February 2024 for rejection of the application for revocation of cancellation of the GST registration certificate of the Petitioner. Simultaneously, on 7th February 2024, Respondent No. 7 also issued a show-cause notice under Section 63 of the Act, proposing to raise demands in view of the fact that the Petitioner's GST registration stood cancelled.

vi. In response to the show-cause notice dated 8th February 2024 seeking to reject the application for revocation for cancellation of the GST registration of the Petitioner, the Petitioner attended personal hearings held on 15th February 2024 and 22nd February 2024 and filed detailed submissions in support of their contention that the GST registration ought not to be cancelled. However, on 26th February 2024, the Respondents rejected the application of the Petitioner seeking revocation of the registration and pursuant thereto, the GST registration of the Petitioner stood cancelled.

3. It is in the backdrop of the aforesaid cancellation that the present Petition has been filed.

4. Mr. Bharat Raichandani, along with Ms. Bhagrati Sahu, instructed by UBR Legal Advocates appeared for the Petitioner, and Mr. Subir Kumar, along with Ms. Niyati Mankad, Ms. Ashita Aggarwal, and Ms. Priyanka Singh appeared for Respondent Nos. 4 and 6, and Ms. Shruti D. Vyas, Addl. G.P., along with Aditya R. Deolekar, AGP appeared for Respondent-State.

5. At the outset, learned Counsel Mr. Raichandani on behalf of the Petitioner submitted that the order of cancellation of the GST registration was bad in law, inasmuch as the submissions of the Petitioner were not taken into consideration, and also the order rejecting the revocation of cancellation of GST registration also did not take into consideration the submissions as made by the Petitioner. In view

thereof, he submitted that both the orders have been in fact been passed without granting an opportunity of being heard to the Petitioner, and without giving the Petitioner an opportunity to make their submissions insofar as the aforesaid rejection was concerned. He therefore submitted that the aforesaid impugned orders were passed in violation of the principles of natural justice and not in accordance with law. He further sought to place reliance on the decision rendered by this Court in the case of Kishore Nichani Vs. Union of India passed in Writ Petition No. 4211 of 2025 dated 27th January 2026, wherein this Court has taken a view that the GST registration ought not to be cancelled without giving an opportunity of being heard to the Petitioner Assessee. Learned Counsel for the Petitioner therefore submitted that the impugned orders dated 9th October 2023 and 26th February 2024 are liable to be quashed and set aside, and a fresh hearing should be granted to the Petitioner to make its submissions in respect of the cancellation of the GST registration. Learned Counsel for the Petitioner also submitted that the show-cause notice dated 7th February 2024 under Section 63 of the Act issued as a consequence of the cancellation of the GST registration of the Petitioner is also liable to be quashed and set aside.

6. *Per contra*, Ms. Vyas, learned Addl. G.P. has fairly submitted that the proceedings can be remanded back to the Original/ Adjudicating Authority to give a fresh hearing to the Petitioner in respect of the cancellation of their GST registration, and a reasoned and speaking order could be passed.

7. Having heard learned counsel for the parties, we are of the view that

inasmuch as the impugned orders did not set out the reasons for cancelling the GST registration of the Petitioner, the said issue is no longer *res integra*. The requirement of recording reasons while passing such orders is now well settled. In this regard, the reliance placed by learned Counsel for the Petitioner on the decision in *G.B. Traders vs. Union of India & Ors.*[1] is apposite. Learned Counsel for the Petitioner has also placed reliance on the following decisions:

i. *Makersbury India Pvt. Ltd. vs. State of Maharashtra* (supra)
ii. *Monit Trading Private Limited vs. Union of India*[2]
iii. *C.P. Pandey & Co. vs. Commissioner of State Tax*[3]
iv. *Ramji Enterprises vs. Commissioner of State Tax*[4]
v. *Nirakar Ramchandra Pradhan vs. Union of India*[5]
vi. *Afzal Hussain Saiyed vs. Principal Commissioner of Central Tax, Mumbai Central*[6]

7. In the aforesaid circumstances, we are of the opinion that the present Petition can be conveniently disposed of in terms of the following order:-

ORDER

i. The impugned Orders dated 9th October 2023 and 26th February 2024 are quashed and set aside. The impugned show cause notice dated 7th November 2024 is also quashed and set aside.

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1 Writ Petition No. 8990 of 2025 (Order dated 1st April 2026)
2 2023(76) G.S.T.L 34 (Bom)
3 (2024) 123 GSTR 84
4 2023 (78) G.S.T.L.220(Bom)
5 2023 (9) TMI 1176-Bombay High Court
6 2023 (79) G.S.T.L.296 (Bom)

ii. The proceedings are remanded to the Original/Adjudicating Authority, with liberty to issue a fresh show-cause notice within a period of two weeks from the date this order is made available to the Original/Adjudicating Authority by the Petitioner.

iii. Post the issuance of the show-cause notice, a personal hearing be granted to the Petitioner within a period of 2 weeks, and a reasoned order be passed. The Original/Adjudicating Authority shall complete the determination within a period of three months from today.

iv. Needless to observe that in the event, Original/Adjudicating Authority does not issue show cause notice within the stipulated period of two weeks as directed above, the GST registration of the Petitioner would stand restored.

v. All contentions of the parties are expressly kept open.

vi. The Petition is disposed of in the aforesaid terms. No costs.

(AARTI SATHE, J.) (G. S. KULKARNI, J.)