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IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.159 OF 2026

M/S P.N. Impex

...Petitioner

Versus

State Of Maharashtra

(Through Agp ) & Ors.

...Respondents

Mr. Sujit Sahoo a/w Ms. Reeta Sharma, for Petitioner.

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

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

DATE: 6 MARCH 2026

P.C.

1. This Petition under Article 226 of Constitution of India is filed praying  
for the following reliefs:

- a. That this Hon'ble Court be pleased to issue a writ, order or direction in the nature of mandamus, certiorari or any other appropriate writ thereby declaring that the Impugned Order dated 22.08.2025 (Exhibit-I), which stands merged with the Order-in-Original dated 26.06.2024 (Exhibit -D) and the Show Cause Notice (Exhibit – B), having been issued without furnishing reasons, in breach of the principles of natural justice, and resulting in retrospective cancellation of the Petitioner's registration, is illegal, arbitrary and deserves to be quashed and set aside.
- b. That this Hon'ble Court be pleased to issue a writ of certiorari or any other appropriate writ, order or direction, calling for the record and proceedings pertaining to the Impugned Order dated 22.08.2025 (Exhibit-I), the Order-in-Original dated 26.06.2024 (Exhibit – D) and the Show Cause Notice (Exhibit - B) and upon examining the legality validity and propriety thereof, be further pleased to quash and set aside the same;
- c. That this Hon'ble Court be pleased to direct the Respondents to forthwith revoke the cancellation of the Petitioner's GST registration and restore the same

with effect from the date of cancellation or such other date as this Hon'ble Court deems fit;

d. Pending the hearing and final disposal of the present Petition, the Petitioner humbly prays that this Hon'ble Court may be pleased to:

i) Stay the operation, implementation and effect of the impugned Order dated 22.08.2025 (Exhibit – I);

ii) direct the Respondents to permit the Petitioner to carry on his business and all related activities without any interruption, including access to the GST portal;

e. For interim and ad-interim relief in terms of prayer clause (d) above;

f. For costs of this Petition; and

g. For such further and other reliefs be granted to the Petitioner as this Hon'ble Court may deem proper and fit in the nature and circumstances of the case;

2. We had heard this Petition on the earlier occasion. Learned counsel for the Petitioner has placed that the following decisions for the consideration of the Court, and has particularly contended that neither the show cause notice nor the impugned order satisfies the test of law.

i) Monit Trading (P) Ltd. V. Union of India<sup>1</sup>

ii) Makersburry India (P) Ltd. Vs. State of Maharashtra<sup>2</sup>

iii) Nirakar Ramchandra Pradhan Vs. Union of India<sup>3</sup>

iv) Ahmed Enterprises Vs. Union of India<sup>4</sup>

v) Assistant Commissioner (ST) Vs. Satyam Shivam Papers Pvt.Ltd.<sup>5</sup>

vi) Mahendra Prasad Agarwal Vs. Arvind Kumar Singh & Ors.in Civ.Appeal @ SLP© No.17141/2025.

vii) Kishor Nichani Vs. The Union of India & Ors. In WP No.4211/2025

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**1** (2023) 8 Centax 248(Bom.)

**2** (2023)11 Centax 295 (Bom)

**3** (2023)11 Centax 98 (Bom)

**4** (2023) 13 Centax 209 (Bom.)

**5** 2022(57) G.S.T.L. 97 (S.C.)

3. On 28 February 2026, the matter was adjourned for today (i.e. 6th March 2026) with a direction to the Respondents to place on record their reply affidavit. Considering the nature of the impugned orders and the legal position, Mr. Deolekar, learned AGP for the Respondent–State, on instructions, states that the concerned officers, upon verifying the legal position, withdraw the impugned order dated 22 August 2024 cancelling the Petitioner's registration.

4. Accordingly, the Petitioner's registration shall stand restored. Necessary action in that regard shall be taken on or before **10 March 2026**. To this effect the Petitioner be issued an email intimation on the following email IDs:

1. pnimpex7@gmail.com

2. sanat09@hotmail.com

5. Needless to observe that all other rights and contentions of the parties are expressly kept open, including the contention of the Respondents that, in the event any material is available/found, appropriate action in accordance with law may be taken against the Petitioner. If any such action is taken, the contentions of the Petitioner are also expressly kept open.

6. The Petition stands disposed of in the aforesaid terms. No costs.

(AARTI SATHE, J.)

(G. S. KULKARNI, J.)