IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 4996 OF 2025

Muskan Trading Company ...Petitioner

Versus

State of Maharashtra & Ors. ...Respondents

Ms. Shifa Khan i/b. Anjesh Pandit & Co. for Petitioner.

Mr. Amar Mishra for Respondents.

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

DATE: 22 APRIL 2026

P.C.

1. Rule. Rule is made returnable forthwith. By consent of the parties, heard finally.

2. At the outset, Ms. Khan, learned Counsel appearing for the Petitioner, states that the challenge in the present Petition is confined to the impugned order dated 22nd December 2022, whereby the Petitioner's Goods and Services Tax (GST) registration has been cancelled.

3. We have accordingly heard learned Counsel for the parties. Insofar as the order of cancellation of GST registration is concerned, learned Counsel for the Petitioner submitted that the Petitioner was not granted an opportunity of being heard, and that the procedure prescribed by law has not been followed while passing the impugned order dated 22nd December 2022. It was contended that, for the reasons set out in the Petition, a personal hearing ought to have been granted to

the Petitioner, and in the absence thereof, the order of cancellation of GST registration could not have been passed. She further submitted that following the order of cancellation of GST registration, the Petitioner filed an application with Respondent No. 4 for revocation of cancellation, which was rejected by Respondent No. 4. Being aggrieved by the aforesaid rejection, the Petitioner filed an Appeal, which was rejected by Respondent No. 3 by order dated 3rd September 2025. In support of her submissions, Ms. Khan has placed reliance on the decision of this **Court in *Makersbury India Pvt. Ltd. vs. State of Maharashtra*[1]**, to contend that it is incumbent upon the authorities to adhere to the prescribed procedure and to furnish cogent reasons while passing such orders.

4. Mr. Mishra, learned Counsel for the Respondents opposed the prayers as made in the present Petition and sought to place reliance on the affidavit-in-reply dated 23rd February 2026 filed by Mr. Jayant Madhukar Dhaware, Joint Commissioner of State Tax (Nodal-1) in support of his submissions.

5. Inasmuch as the impugned order does not set out any reasons for cancelling the GST registration of the Petitioner, we find that the 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.*[2] 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)

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1 [2023] 79 GSTL 341 (Bombay)

2 Writ Petition No. 8990 of 2025 (Order dated 1st April 2026)

ii. *Monit Trading Private Limited vs. Union of India*[3]

iii. *C.P. Pandey & Co. vs. Commissioner of State Tax*[4]

iv. *Ramji Enterprises vs. Commissioner of State Tax*[5]

v. *Nirakar Ramchandra Pradhan vs. Union of India*[6]

vi. *Afzal Hussain Saiyed vs. Principal Commissioner of Central Tax, Mumbai Central*[7]

6. Today, learned Counsel for the Petitioner, on instructions, has furnished the details of the Petitioner on which the show cause notice can be served by the Respondent department.

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 Order dated 22nd December 2022 cancelling the GST registration of the Petitioner is quashed and set aside.

ii. The proceedings are remanded to Designated 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 Designated Authority by the Petitioner at the current residential address of the Petitioner being: H No. 435, Room No. 303, 3rd Floor, B Wing, Building L, Vidhi Apartment, Krishna Complex, Gundawali

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3 2023(76) G.S.T.L 34 (Bom)
4 (2024) 123 GSTR 84
5 2023 (78) G.S.T.L.220(Bom)
6 2023 (9) TMI 1176-Bombay High Court
7 2023 (79) G.S.T.L.296 (Bom)

Village, Mumbai -421302, and to pass a fresh order in accordance with law and also serve a copy of the show cause notice on the e-mail ID of the Petitioner, antarulshaikh850@gmail.com.

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. Designated Authority shall complete the determination within a period of three months from today.

iv. Needless to observe that setting aside the impugned order should result in the GST registration of the Petitioner being restored. It is however clarified that this would not preclude the Revenue from issuing any fresh order to suspend the GST registration as may be permissible in law.

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.)**

Laxmi