



2786-2024

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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR.

WRIT PETITION NO. 2786 OF 2024

(Ramswaroop Agarwal Vs. The Commissioner of State Tax, Nagpur GST & Anr.)

Office Notes, Office Memoranda of Coram,
appearances, Court's orders of directions
and Registrar's Orders.

Court's or Judge's orders.

Mr. A.J. Bhoot, Counsel for the petitioner.
Mr. K.R. Lule, A.G.P. for the respondents/State.

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CORAM : ANIL L. PANSARE AND
NIVEDITA P. MEHTA, JJ.
JANUARY 30, 2026

The issue is, whether Goods and Services Tax registration can be cancelled retrospectively without assigning reasons.

2] The Counsel for the petitioner submits that the issue involved is covered by a judgment passed by the High Court of Delhi in *Satyam Enterprises Through Karta Hitesh Chugh Vs. Commissioner of Delhi Goods and Services Tax and Another* [2024 SCC OnLine Del 4642].

3] The learned A.G.P. shall go through the aforesaid judgment, and instruct the concerned authorities to take corrective steps before next date, if so required.

4] List on 13/2/2026.

(JUDGE)

(JUDGE)

Sumit