



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

(Sr. No. 143)

**CWP No. 8059 of 2026
Date of decision: 07.04.2026**

M/s Matrix Design Enterprises

.....Petitioner

Versus

Union of India and others

.....Respondents

**CORAM : HON'BLE MR. JUSTICE DEEPAK SIBAL
HON'BLE MS. JUSTICE LAPITA BANERJI**

Present : Mr. Mukul Singla, Advocate for the petitioner.

Ms. Mamta Singla Talwar, DAG, Haryana.

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DEEPAK SIBAL, J. (Oral)

(1) Learned counsel for the parties agree that the issue raised through this petition is covered in the petitioner's favour by a recent judgment of a Coordinate Bench of this Court dated 20.02.2026 passed in ***CWP No.16770 of 2024 – M/s Bansal Casting Vs. Union of India and another.***

(2) In the light of the afore consensus, the impugned order dated 20.03.2021 is set aside with liberty to the respondent-State to proceed against the petitioner afresh for retrospective cancellation of petitioner's GST registration, in accordance with law.

**(DEEPAK SIBAL)
JUDGE**

07.04.2026
sunil yadav

**(LAPITA BANERJI)
JUDGE**

Whether speaking/reasoned : Yes / No
Whether reportable : Yes / No