



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

129

CWP-8493-2026 (O&M)

Decided on :27.04.2026

MS SHREE RAM METAL

.....Petitioner

Versus

ASSISTANT COMMISSIONER, CGST GST AND ANOTHER

. . . Respondents

**CORAM: HON'BLE MR. JUSTICE HARSIMRAN SINGH SETHI
HON'BLE MR. JUSTICE YASHVIR SINGH RATHOR**

PRESENT: Mr. Pranay Jain, Advocate
for the petitioner.
(appeared through virtual mode)

HARSIMRAN SINGH SETHI, J. (Oral)

1. In the present writ petition, the prayer of the petitioner is for quashing of the impugned Show Cause Notice dated 08.12.2025 (Annexure P-6) issued by Respondent No. 2-Superintendent, GST Range-5, Rohtak, whereby the registration of the petitioner firm has been suspended on the ground of violation of Section 16 relating to Input Tax Credit (hereinafter referred to as "ITC").

2. After arguing for some time, learned counsel for the petitioner submits that no order causing prejudice to the petitioner in pursuance to the impugned show cause notice has been passed so far. Therefore, the present petition may kindly be disposed of having been not pressed any further with liberty to the petitioner to approach the respondents for redressal of his grievance by submitting an appropriate representation before them.

3. Ordered accordingly.

4. Pending civil miscellaneous application(s), if any, stand disposed of.

**(HARSIMRAN SINGH SETHI)
JUDGE**

**(YASHVIR SINGH RATHOR)
JUDGE**

27.04.2026

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Whether speaking/reasoned:

Yes/~~No~~

Whether Reportable:

~~Yes~~/No