

2026:PHHC:056537-DB



IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

Sr. No. 173

CWP-10509-2026

Date of decision : 10.04.2026

Rajesh Kumar Jain

..... Petitioner

Versus

Union of India and others

..... Respondents

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

Present : Mr. Gurkiran Singh, Advocate, for the petitioner.

Mr. Ajay Kalra, Senior Standing Counsel-UOI.

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DEEPAK SIBAL, J. (Oral)

1. Through this petition, the petitioner challenges show cause notice dated 13.03.2026, served upon the petitioner for cancellation of his GST registration.
2. Learned counsel for the parties have been heard and with their able assistance the record of the case has also been perused.
3. The impugned show cause notice dated 13.03.2026 is reproduced below for ready reference:-

“Reference No.: ZA030326020879I

Date: 13/03/2026

To

Registration Number (GSTIN/UIN): 03AATPJ2196D1ZQ

RAJESH KUMAR JAIN

515, INDUSTRIAL AREA-B, MILLER GANJ, Ludhiana, PUNJAB, 141003

Show Cause Notice for Cancellation of Registration

Whereas on the basis of information which has come to my notice, it appears that your registration is liable to be cancelled for the following reasons:

- 1. Rule 21(b)-person issues invoice or bill without supply of goods or services or both in violation of the provisions of the Act, or the rules made thereunder*
- 2. Rule 21(e)-person avails ITC in violation of the provisions of section 16 of the Act or the rules made thereunder*
- 3. Rule 21(g)-person violates the provision of rule 86B*

Remarks:

The noticee has availed and passed on ineligible ITC as the suppliers from whom they have availed ITC are already cancelled Suo-Moto by the department. You have also violated the provisions of Rule 86B of the CGST



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[2]

Act, 2017. You are hereby directed to explain as to why your registration should not be cancelled retrospectively.

You are hereby directed to furnish a reply to the notice within seven working days from the date of service of this notice.

You are hereby directed to appear before the undersigned authority on 19/03/2026 at 11:30.

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits.

Please note that your registration stands suspended with effect from 13/03/2026.

Kindly refer the supportive document attached for case specific details.”

4. A perusal of the impugned show cause notice reveals that the same does not contain any details on the basis whereof the petitioner's GST registration is sought to be cancelled. Except reference to certain provisions of law, no facts are found mentioned therein. Though it finds mentioned therein that supportive documents are attached but admittedly, no document was attached to the afore quoted show cause notice.

5. In the light of the above, we find that the impugned show cause notice violates the principles of natural justice and does not serve the object behind its issuance. Therefore, the impugned show cause notice dated 13.03.2026 is set aside. However, liberty is granted to the respondents to proceed against the petitioner for cancellation of his GST registration, in accordance with law.

6. The petition is allowed in the above terms.

[DEEPAK SIBAL]
JUDGE

10.04.2026
shamsher

[LAPITA BANERJI]
JUDGE

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