



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

(Sr. No. 189)

**CWP No. 10475 of 2026
Date of decision: 07.04.2026**

Harish Kumar Sunil Kumar

.....Petitioner

Versus

Commissioner, Central Goods and Services Tax and another

.....Respondents

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

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

Ms. Ridhi Bansal, Advocate for

Ms. Pridhi Jaswinder Sandhu, Advocate for the respondents.

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DEEPAK SIBAL, J. (Oral)

(1) Learned counsel for the parties agree that the issue on fact and law 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 present petition is allowed resulting in the setting aside of show cause notice dated 10.03.2026 and the cancellation order of GST registration dated 25.03.2026 with liberty to the respondent(s)-authorities to proceed against the petitioner afresh for retrospective cancellation of petitioner's GST registration with consequences, if any, in accordance with law.

**(DEEPAK SIBAL)
JUDGE**

07.04.2026
sunil yadav

**(LAPITA BANERJI)
JUDGE**