





*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 01/03/2026.*

*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 23.03.2026 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