IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

Sr. No.169

CWP-13127-2026
Date of decision: 30.04.2026

Balvir Singh ....Petitioner

Versus

State of Punjab and others ....Respondents

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

Present: Mr. Shivam Sharma, Advocate
for the petitioner.

Mr. Saurabh Kapoor, Addl. A.G., Punjab.

* * *

DEEPAK SIBAL, J. (Oral)

1. Show cause notice dated 15.04.2026 issued to the petitioner with regard to cancellation of his GST registration is reproduced below for ready reference:-

> *"Reference No.: ZA03046022549N*
>
> *To*
> *Registration Number (GSTIN/UIN): 03MATPS1835C1ZF*
> *Balvir Singh*
> *Balvir Singh, Amloh Bhadson Road, Vill Bhagwan Pura, Fatehgarh Sahib, Punjab, 147203*
>
> ***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(e)-person avails ITC in violation of the provisions of Section 16 of the Act or the rules made thereunder*
> *2. Rule 21(a)-person does not conduct any business from declared place of business/place of business not found*

Remarks:

Rule 21(e)-person avails ITC in violation of the provisions of Section 16 of the Act or the rules made thereunder
Rule 21(a)-person does not conduct any business from declared place of business/place of business not found

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 21.04.2026 at 11.00

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 on merits.

Please note that your registration stands suspended with effect from 10.01.2022.

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

2. A perusal of the afore-quoted show cause notice dated 15.04.2026 clearly reveals that the same is absolutely vague and that it does not disclose any factual basis behind its issuance. Thus, it does not serve the purpose for which it has been issued and violates the spirit behind Rule 22(1) of the Central Goods and Services Tax Rules, 2017 which provision reads as as follows:-.

"**22. Cancellation of Registration**

(1) Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under Section 29, he shall issue a notice to such person in ***Form GST REG-17****, requiring him to show cause, within a period of seven working days from the date of the service of such notice, as to why his registration shall not be cancelled."*

3. In the light of the above, we set aside the impugned show cause notice dated 15.04.2026 with liberty to the respondents to proceed afresh

against the petitioner with regard to cancellation of his GST registration, in accordance with law.

4. The petition is allowed in the above terms.

(DEEPAK SIBAL)
JUDGE

(LAPITA BANERJI)
JUDGE

April 30, 2026
Jyoti 1

Whether speaking/reasoned	*Yes/No*
Whether reportable	*Yes/No*