



IN THE HIGH COURT OF PUNJAB AND HARYANA  
AT CHANDIGARH

**Sr. No.194**

**CWP-14710-2026**

**Date of decision: 12.05.2026**

Sai Traders

....Petitioner

Versus

Union of India and others

....Respondents

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

Present: Mr. Chetan Jain, Advocate and  
Mr. Poursh Jain, Advocate  
for the petitioner.

Mr. Gurinder Jit Singh, Sr. Standing Counsel  
for respondent No.1.

Mr. Sourabh Goel, Sr. Standing Counsel  
for respondents No.2 and 3.

\* \* \*

**DEEPAK SIBAL, J. (Oral)**

1. The first prayer made through this petition by the petitioner is with regard to the challenge to the order dated 21.04.2026 (Annexure P-3) through which the petitioner's input tax credit was negatively blocked with regard to which learned counsel for the respondents submits that the said blocking has been undone on 11.05.2026, rendering such prayer infructuous.

2. With regard to the second prayer which is to the challenge to the show cause notice dated 09.04.2026 (Annexure P-1) through which the petitioner was put to notice as to why its GST registration be not cancelled on the ground that the same does not contain necessary information required



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by the petitioner to file an effective response, learned counsel for the respondents submits that within one week all necessary documents on which the aforesaid show cause notice is based shall be supplied to the petitioner which renders this prayer of the petitioner also infructuous.

3. Disposed of as infructuous.

**(DEEPAK SIBAL)**  
**JUDGE**

**(LAPITA BANERJI)**  
**JUDGE**

**May 12, 2026**  
*Jyoti 1*

|                                  |               |
|----------------------------------|---------------|
| <i>Whether speaking/reasoned</i> | <i>Yes/No</i> |
| <i>Whether reportable</i>        | <i>Yes/No</i> |