



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

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**CWP-15119-2026 (O&M)
Date of Decision : 18.05.2026**

M/s Anant Kripa Industries

....Petitioner

VERSUS

Union of India and Others

....Respondents

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

Present: Mr. Tarang Goyal, Advocate for the petitioner.

Ms. Pridhi Sandhu, Sr. Standing Counsel for CBIC

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DEEPAK SIBAL J. (Oral)

1. It is not disputed that the show cause notice which preceded the impugned order dated 24.04.2026, through which the petitioner's GST registration was cancelled, referred to supporting documents but in fact, no document to support the show cause notice was appended therewith.

2. In light of the above, the show cause notice dated 24.03.2026, preceding the impugned order dated 24.04.2026 cancelling the petitioner's GST registration certificate, failed to serve the purpose for which it was issued and is held to be violative of the principles of natural justice. Therefore, show cause notice dated 24.03.2026 (Annexure P-2) and the impugned order dated 24.04.2026 (Annexure P-4) are set aside with liberty to the respondent to proceed afresh in accordance with law.

3. All other issues raised through this petition are kept open to be decided in an appropriate case.
4. Pending application(s), if any, is/are disposed of.

(DEEPAK SIBAL)
JUDGE

May 18, 2026
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(LAPITA BANERJI)
JUDGE

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