



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

Sr. No.174

CWP-17534-2026

Date of decision: 27.05.2026

M/s Shaurya Enterprises

....Petitioner

Versus

State of Punjab and another

....Respondents

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

Present: Mr. J.S. Bedi, Advocate
for the petitioner.

Ms. Shruti, AAG, Punjab.

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DEEPAK SIBAL, J. (Oral)

1. It remains undisputed that though the show cause notice dated 09.04.2026 (Annexure P-1) made reference to supporting documents on the basis whereof such show cause notice was based but no supporting documents were appended therewith.

2. In the light of the above, the show cause notice dated 09.04.2026 (Annexure P-1) fails to serve the purpose behind the notice and therefore, the impugned order dated 27.04.2026 (Annexure P-2) which followed the aforesaid show cause notice, is held to be violative of the principles of natural justice and Rule 22 of the Central Goods and Services Tax Rules, 2017, which specifically provides for issuance of an effective notice before cancellation of an assessee's GST registration.

3. In the light of the above, the impugned order dated 27.04.2026 (Annexure P-2) through which the petitioner's GST registration was



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cancelled is set aside. However, liberty is granted to the respondents to proceed afresh against the petitioner, in accordance with law.

4. The petition is allowed in the above terms.

(DEEPAK SIBAL)
JUDGE

(LAPITA BANERJI)
JUDGE

May 27, 2026
Jyoti 1

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