



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

Sr. No.118

CWP-31034-2025

Date of decision: 08.04.2026

M/s Manni Traders

....Petitioners

Versus

State of Haryana and others

....Respondents

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

Present: Mr. Pawan Kumar Pahwa, Advocate, for the petitioners.

Mr. Sourabh Goel, Addl. A.G., Haryana.

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DEEPAK SIBAL, J. (Oral)

1. Learned counsel for the parties agree that the petitioner's case is covered in its favour by a recent judgment of a Coordinate Bench of this Court dated 20.02.2026 rendered in **CWP-16770-2024 – M/s Bansal Casting vs. Union of India and another.**

2. In the light of the afore consensus, the present petition is allowed in terms of **M/s Bansal Casting's** case (supra) resulting in the setting aside of the show cause notice dated 22.08.2024 (Annexure P-1); order dated 12.09.2024 (Annexure P-2); the order of the Appellate Authority dated 12.03.2025 (Annexure P-6) and the order dated 31.01.2025 (Annexure P-4) through which the petitioner's revocation application under Section 30 of the Central Goods and Services Tax Act, 2017, was dismissed. However, liberty is granted to the respondent – revenue to proceed afresh against the petitioner for retrospective cancellation of its GST registration, in accordance with law.



CWP-31034-2025

-2-

3. The petitioner shall supply its contact details to the respondent authorities within two weeks.

(DEEPAK SIBAL)
JUDGE

(LAPITA BANERJI)
JUDGE

April 08, 2026
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<i>Whether speaking/reasoned</i>	<i>Yes/No</i>
<i>Whether reportable</i>	<i>Yes/No</i>