



IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

Sr. No.126

CWP-34513-2025

Date of decision : 07.05.2026

Manjeet

..... Petitioner

Versus

State of Haryana and others

..... Respondents

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

Present : Mr. Vishal Garg Narwana, Advocate,
Ms. Aashima Jindal, Advocate, and
Ms. Chetna Rao, Advocate, for the petitioner.

Ms. Sharmila Sharma, Sr. Panel Counsel,
for the respondents.

* * * * *

DEEPAK SIBAL, J. (Oral)

1. A show cause notice dated 25.10.2024 was served upon the petitioner as to why his GST registration be not cancelled. Such show cause notice reads as under: -

“Reference No. : ZA061024069086P Dated: 25/10/2024

*To
Registration Number (GSTIN/UIN): 06IZDPM1347G1ZD
Manjeet
Bhatnagar Colony, 1, Gali No. 7, Rohtak Road, Jind, Jind, Haryana 126102*

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. Section 29(2)(e)-registration obtained by means of fraud, wilful misstatement or suppression of facts*
- 2. Rule 21(a)-person does not conduct any business from declared place of business*

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 05/11/2024 at 13:00.



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 and on merits.

Kindly refer the supportive document attached for case specific details-Not Applicable."

2. A perusal of the afore quoted show cause notice reveals that it does not contain any facts on which it was based and therefore does not serve the purpose for which it was issued.

3. Nonetheless what followed was an order dated 18.11.2024 cancelling the petitioner's GST registration retrospectively. Such order is also reproduced below for ready reference: -

"Reference No. : ZA061124048772N Date: 18/11/2024
To
Manjeet
Bhatnagar Colony, 1, Gali No. 7, Rohtak Road, Jind, Jind, Haryana 126102
GSTIN/UIN: 06IZDPM1347G1ZD
Application reference Number (ARN): AA061024052880J Date: 05/11/2024
Order for Cancellation of Registration

This has reference to show cause notice issued dated 25/10/2024.

Whereas reply to the show cause notice has been submitted vide AA061024052880J dated 05/11/2024; and whereas, the undersigned on examination of your reply to show cause notice and based on record available with this office is of the opinion that your registration is liable to be cancelled for following reason(s):

- 1. Section 29(2)(e)-registration obtained by means of fraud, wilful misstatement or suppression of facts*
- 2. Rule 21(a)-person does not conduct any business from declared place of business*
- 3. Others*

Remarks:

The SCN that the person does not conduct any business from declared place of business during field visit dated 14.10.2024 and it was affirmed from the son of the owner of the premise that the firm has not been functional and has not been paying rent once it got registered; further, the person could not present any valid evidence in support his claim in its reply.

The effective date of cancellation of your registration is 06/03/2024.

- 2. Kindly refer to the supportive document(s) attached for case specific details.- Not applicable*
- 3. It may be noted that a registered person furnishing return under sub-section (1) of section 39 of the CGST Act, 2017 is required to furnish a final return in FORM GSTR-10 within three months of the date of his order.*
- 4. You are required to furnish all your pending returns.*
- 5. It may be noted that the cancellation of registration shall not affect the liability to pay tax and other dues under this Act or to discharge any obligation under*



this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.”

4. In the afore quoted cancellation order it is found mentioned therein that the petitioner does not conduct any business from the declared place of business as had been discovered during a field visit dated 14.10.2024 but the show cause notice which preceded the cancellation order did not make any reference with regard to this ground. Therefore, the impugned cancellation order is in violation of the principles of natural justice. The petitioner's GST registration has also been cancelled retrospectively and in this regard no specific notice was served upon the petitioner.

5. After the passing of the cancellation order dated 18.11.2024 the petitioner had invoked the remedy under Section 30 of the Central Goods and Services Tax Act, 2017 seeking revocation of the cancellation order dated 18.11.2024 which application of the petitioner is also found to have been rejected through a non-speaking order.

6. The petitioner's appeal, filed against the cancellation of his GST registration was also dismissed on 18.07.2025 and the application, filed by the petitioner to rectify the dismissal of his appeal also met the same fate on 30.09.2025.

7. Learned counsel for the parties have been heard.

8. The petitioner's GST registration has been retrospectively cancelled without serving upon the petitioner an effective show cause notice and also by not informing the petitioner through such show cause notice that his GST registration was sought to be retrospectively cancelled.

9. In the light of the above, we have no hesitation to set aside the



impugned show cause notice dated 25.10.2024; order dated 18.11.2024 cancelling the petitioner’s GST registration retrospectively; order dated 23.01.2025 rejecting the petitioner’s application seeking revocation of the cancellation order dated 18.11.2024; order of the appellate authority dated 18.07.2025 dismissing the petitioner’s appeal filed against the cancellation of his GST registration and order dated 30.09.2025 dismissing the petitioner’s application for rectification of the dismissal of his appeal. However, liberty is granted to the respondents to proceed afresh against the petitioner in accordance with law.

- 10. The petition is allowed in the above terms.
- 11. Pending miscellaneous application(s), if any, also stand disposed of.

[DEEPAK SIBAL]
JUDGE

07.05.2026
shamsher

[LAPITA BANERJI]
JUDGE

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