



IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH

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CWP-10430-2026 (O&M)

Date of Decision: 22.04.2026

LALJI STEEL CORPORATION

..... Petitioner

Versus

CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS AND
OTHERS

....Respondents

CORAM: HON'BLE MR. JUSTICE DEEPAK SIBAL
HON'BLE MS. JUSTICE LAPITA BANERJIPresent:- Ms. Urvashi Dhugga, Advocate
for the petitioner.Mr. Sagar Ratusaria, Advocate and
Mr. Parth Sharma, Advocate for respondents.

DEEPAK SIBAL, J. (Oral)

The present petition is directed against the show cause notice dated 24.03.2026 (Annexure P-6), through which the petitioner was put to notice as to why its GST registration should not be retrospectively cancelled on the sole ground that though the impugned show cause notice refers to supportive documents but the same have in fact not been appended.

2. Learned counsel for the respondents submits that on account of oversight the documents in support of the impugned show cause notice could not be attached when such show cause notice was served upon the petitioner.

3. In the light of the above, the impugned show cause notice dated 24.03.2026 (Annexure P-6) is in gross violation of the principles of natural justice as it fails to put to notice to the petitioner the entire material



on the basis whereof the respondents intends to retrospectively cancel its GST registration. Therefore, we have no hesitation to quash the aforesaid show cause notice but with liberty to respondents to proceed afresh against the petitioner, in accordance with law.

4. Pending applications, if any, shall also stands disposed of.

[DEEPAK SIBAL]
JUDGE

22.04.2026

Jyoti Thakur

Whether speaking/reasoned:
Whether reportable:

[LAPITA BANERJI]
JUDGE

Yes/No
Yes/No