2026:PHHC:060177-DB

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

(Sr. No. 147) **CWP No. 11563 of 2026**
Date of decision: 21.04.2026

M/s Sachdeva Steel Impex

.....Petitioner

Versus

Union of India and others

.....Respondents

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

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

Mr. Ajay Kalra, Senior Standing Counsel with
Ms. Isha Janjua, Advocate for the respondent(s)-CBIC.

* * *

DEEPAK SIBAL, J. (*Oral*)

(1) Through this petition, the petitioner challenges show cause notice dated 03.12.2025 (Annexure P-2), served upon the petitioner for cancellation of its GST registration.

(2) Learned counsel for the parties have been heard and with their able assistance the records of the case have been perused.

(3) The impugned show cause notice dated 03.12.2025 is reproduced below for ready reference:-

"FORM GST REG-17
[See Rule 22(1)]

Reference No.: ZA031225005628V *Date: 03/12/2025*

To

Registration Number (GSTIN/UIN): 03MAWPS9967C1ZN

RAJU SINGH

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SHOP NO 01, CHOTA KHANNA, GROUND FLOOR, SACHDEVA STEEL IMPEX, NEAR SATI MATA MANDIR, CHOTA KHANNA ROAD, Khanna, Ludhiana, Punjab, 141401

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(b)-person issues invoice or bill without supply of goods or services or both in violation of the provisions of the Act, or the rules made thereunder
3. Rule 21(c)-person violates the provision of section 171 of the act or the rules made thereunder (Anti Profiteering)
4. Rule 21(d)-person violates the provision of rule 10A (Bank details)
5. Rule 21(e)-person avails ITC in violation of the provisions of section 16 of the Act or the rules made thereunder
6. Rule 21 (g)-person violates the provision of rule 86B

Remarks:
the records were verified and was observed that the suppliers of the firm were suo moto cancelled by the department. Further, on verification of EWBs, there was no movement of the vehicles from Delhi to Punjab.

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 10/12/2025 at 11:00.

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.

Please note that your registration stands suspended with effect from 09/04/2025.

Kindly refer the supportive document attached for case specific details.

Place: CBIC

Date: 03/12/2025

VAISHALI CHANDHOK
Superintendent
RANGE-I"

(4) A perusal of the afore show cause notice reveals that the same does not contain any details on the basis whereof the petitioner's GST registration is sought to be cancelled. Except reference to certain provisions of law, no facts are found mentioned therein. Though it finds mentioned

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therein that supportive documents are attached but admittedly, no documents were attached to the afore quoted show cause notice.

(5) In the light of the above, we find that the impugned show cause notice grossly violates the principles of natural justice and does not serve the object behind its issuance. Therefore, we have no hesitation in setting aside the impugned show cause notice dated 03.12.2025. However, liberty is granted to the State to proceed against the petitioner for cancellation of its GST registration, in accordance with law.

(6) The petition is allowed in above terms.

(DEEPAK SIBAL)
JUDGE

21.04.2026 **(LAPITA BANERJI)**
sunil yadav **JUDGE**

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