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IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

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CWP-11675-2026
Date of Decision: 20.04.2026

RANDHEER SINGH ..... Petitioner

Versus

UNION OF INDIA AND OTHERS ....Respondents

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

Present:- Mr. Tarang Goyal, Advocate
for the petitioner.

Mr. Sourabh Goel, Sr. Standing Counsel, UOI with
Ms. Himanshi Gautam, Advocate for respondent.

Mr. Ajay Kalra, Sr. Standing Counsel with
Ms. Isha Janjua, Advocate for CBIC-respondent.
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DEEPAK SIBAL, J. (Oral)

Through show cause notice dated 12.06.2025 (Annexure P-2), the petitioner was put to notice as to why its GST registration should not be cancelled. In this show cause notice no intention on the respondent's part to retrospectively cancel the petitioner's GST registration was there. The petitioner filed a written response to the aforesaid show cause notice. Thereafter, through the impugned order dated 17.03.2026 (Annexure P-4), the petitioner's GST registration was cancelled with retrospective effect. The retrospective cancellation of the petitioner's GST registration is the subject matter of challenge in the present petition.

2. Learned counsel for the petitioner submits that in the absence of a specific notice in this regard the petitioner's GST registration could not have been retrospectively cancelled and in support of such submission

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reliance was placed on a recent judgment of a Division Bench of this Court dated 20.02.2026 passed in ***CWP No.16770 of 2024 – M/s Bansal Casting vs. Union of India and another.***

3. Learned counsel for the respondents fairly admits to the afore facts and further states that the petitioner's case is covered in his favour by ***M/s Bansal Casting's*** case (supra).

4. In the light of the above, the present petition is allowed in terms of the law laid down by this Court in ***M/s Bansal Casting's*** case (supra). Resultantly, the impugned show cause notice dated 12.06.2025 (Annexure P-2) and the impugned order dated 17.03.2026 (Annexure P-4) are set aside. However, the respondents are granted liberty to proceed afresh against the petitioner for retrospective cancellation of his GST registration, in accordance with law.

[DEEPAK SIBAL]
JUDGE

[LAPITA BANERJI]
JUDGE

20.04.2026
Jyoti Thakur

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