2026:PHHC:074352-DB

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

Sr. No.186

CWP-14670-2026
Date of decision: 12.05.2026

M/s Avdesh Printers ....Petitioner

Versus

Union of India and others ....Respondents

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

Present: Ms. Muskaan Gupta, Advocate and
Ms. Tanya Kumar, Advocate, for the petitioner.

Mr. Ajay Jagga, Addl. Standing Counsel
for the respondents – UT, Chandigarh.

* * *

DEEPAK SIBAL, J. (Oral)

1. A show cause notice dated 17.02.2026 was served upon the petitioner which reads as under:-

> *"Reference No.: ZA040226002655Y*
> *To*
> *Registration Number (GSTIN/UIN): 04AIIPG7842C1ZK*
> *AVDESH KUMAR GUPTA*
> *SCF 306, 1ST AND 2ND FLOOR, MOTOR MARKET AND COMMERCIAL COMPLEX, MANIMAJRA, CHANDIGARH*
> *CHANDIGARH, 160101*
>
> ***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. Rule 21(e)-person avails ITC in violation of the provisions of Section 16 of the Act or the rules made*
>
> *Remarks:*
>
> *That an enquiry case ID AD 030126007971G has been received from CBIC-Executive that you have availed supplies from an non existence supplier i.e. VK IMPEX having GSTIN 03DLMPA7918D1ZC, and address 123-B 9/1, BHAI HIMMAT SINGH NAGAR, Ludhiana, Ludhiana, Punjab, 141013, with tax amount involved w.r.t. IGST 277564.*

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> *You are hereby directed to appear before the undersigned authority on 24.02.2026 at 11:30.*
>
> *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 **06/04/2018**.*
>
> *Kindly refer the supportive document attached for case specific details.*
>
> *Place: Chandigarh*
> *Date: 17/02/2026"*

2. As per the afore-quoted show cause notice, the ground on which the petitioner's GST registration was sought to be cancelled was an enquiry report received from CBIC-Executive.

3. It is not disputed that the afore enquiry report was not supplied to the petitioner though the show cause notice did make a reference with regard to supportive documents being attached.

4. In the light of the above factual position, the impugned show cause notice dated 17.02.2026 (Annexure P-2) is not only violative of the principles of natural justice but does not serve the purpose for which it has been issued to the petitioner. Therefore, we set aside the same with liberty to the respondents to proceed afresh against the petitioner, in accordance with law.

5. The petition is allowed in the above terms.

(DEEPAK SIBAL)
JUDGE

(LAPITA BANERJI)
JUDGE

May 12, 2026
Jyoti 1

Whether speaking/reasoned *Yes/No*
Whether reportable *Yes/No*