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IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP-29663-2026 (O&M)
Date of decision: 11.09.2026

KRISHNA ENTERPRISES ....Petitioner

Versus

STATE OF PUNJAB AND OTHERS ...Respondents

CORAM: HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE ROHIT KAPOOR

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

Mr. Saurabh Kapoor, Addl. Advocate General, Punjab.

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ASHWANI KUMAR MISHRA, C.J. (Oral)

1. The petitioner's GST registration has been cancelled vide order dated 24.10.2025 (Annexure P-5) with retrospective effect from 22.02.2022. The said cancellation of GST registration is challenged by way of this writ petition primarily on the ground that the show cause notice issued, pursuant to which impugned order was passed, does not make reference to any retrospective cancellation. Learned counsel for the petitioner has placed reliance upon the Division Bench judgment of this Court in ***M/s Bansal Casting, S.K. Enterprises Vs. Union of India and Another*** and ***M/s Shree Ram Industries V/s State of Haryana and Another***; 2026:PHHC:027747-DB to submit that in such circumstances, the impugned order cannot be sustained.

2. Learned State counsel does not dispute either the facts of the present case or the law laid down by the Co-ordinate Bench of this Court in *M/s Bansal Casting, S.K. Enterprises* (Supra).

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3. Since, the controversy raised in the present writ petition is covered by the adjudication in *M/s Bansal Casting, S.K. Enterprises* (supra), the impugned order dated 24.10.2025 (Annexure P-5) is ordered to be quashed and the writ petition stands disposed of in terms of the law laid down in *M/s Bansal Casting, S.K. Enterprises* (supra). However, liberty stands reserved to the respondents to issue a fresh show cause notice and proceed further in accordance with law.

4. Pending applications, if any, shall stand disposed of accordingly.

(ASHWANI KUMAR MISHRA)
CHIEF JUSTICE

(ROHIT KAPOOR)
JUDGE

11.09.2026
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Whether speaking/reasoned : Yes / No
Whether reportable : Yes / No

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