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IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-30530-2026 (O&M)

Date of Decision: 18th September, 2026.

M/S BHARAT STEEL ROLLING INDUSTRIES

.....Petitioner(s)

V/s

STATE OF PUNJAB AND OTHERS

.....Respondent(s)

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

Present Mr. Aman Bansal, Advocate,
Ms. Anjali Bansal, Advocate,
Ms. Bhavna Aggarwal, Advocate, and
Mr. Larish Setia, Advocate,
for the petitioner(s)

Ms. Samdisha Kaur, AAG, Punjab.

ASHWANI KUMAR MISHRA, CHIEF JUSTICE (ORAL)

1. The petitioner's GST registration has been cancelled vide order dated 03.12.2025 (Annexure P-4) with retrospective effect from 16.02.2022. 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 judgement 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).

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 03.12.2025 (Annexure P-4) 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 application, if any, stands disposed of accordingly.

[ASHWANI KUMAR MISHRA]
CHIEF JUSTICE

[ROHIT KAPOOR]
JUDGE

September 18, 2026

Ess Kay

Whether speaking / reasoned	:	Yes	/	No
Whether Reportable	:	Yes	/	No