



2026:AHC:54675-DB

HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 1615 of 2026

M/S Jubair Enterprises

.....Petitioner(s)

Versus

Union Of India And Another

.....Respondent(s)

Counsel for Petitioner(s) : Sumit Kumar Gupta, Vedika Nath,
Yashonidhi Shukla
Counsel for Respondent(s) : A.S.G.I., Dhananjay Awasthi, Priyanka
Midha

Court No. - 3

**HON'BLE SAUMITRA DAYAL SINGH, J.
HON'BLE VIVEK SARAN, J.**

1. Heard Ms. Vedika Nath, learned counsel for the petitioner and Ms. Priyanka Midha, learned counsel for the revenue.
2. Challenge has been raised to the order dated 30.07.2025 passed by Superintendent, Range XXV cancelling the petitioner's registration. The order has been passed pursuant to the show cause notice dated 19.07.2025.
3. Laches have been explained for reason of revocation application filed by the petitioner which was dismissed on 13.01.2026. Thus, there are no laches.
4. On merits, we note, the show cause notice was issued on 19.07.2025 alleging the firm was 'bogus', its reply was called on 27.05.2025. Though the petitioner did not furnish any reply thereto, the impugned order has been passed without assigning any reason to reach the conclusion that the petitioner firm was bogus. For ready reference, the interim order dated 30.07.2025 is extracted as below:

"Reference Number: ZA090725869898B

Date: 30/07/2025

To

Name: JUBAIR IDAREES

Address: WARD NO. 11 RAGAUL PURVI, TEHSIL ROAD, Maudaha, Hamirpur, Uttar

Pradesh,210507 Date:

GSTIN/UIN: 09ACEPI9120K1ZH

Application Reference Number (ARN): AA090725141882W

Date:

Order for Cancellation of Registration

This has reference to show cause notice issued dated 19/07/2025.

Whereas no reply to the show cause notice has been submitted and on day fixed for personal hearing, you did not appear in person or through an authorized representative, and whereas, the undersigned based on record available with this office is of the opinion that your registration is liable to be cancelled for following reason(s)

1. Others

Remarks:

The taxpayer has not responded to the notice issued for cancellation of their GST registration.

The effective date of cancellation of your registration is 19/07/2025.

2. Kindly refer to the supportive document(s) attached for case specific details. - Not Applicable

3. It may be noted that a registered person furnishing return under sub-section (1) of section 39 of the CGST Act, 2017 is required to furnish a final return in FORM GSTR-10 within three months of the date of this order.

4. You are required to furnish all your pending returns.

5. It may be noted that the cancellation of registration shall not affect the liability to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.

Place: CBIC

Date: 30/07/2025"

5. A bare perusal of the order reveals, absolutely no reason has been assigned to cancel the petitioner's registration. Not only reasons are required to be assigned before such a drastic step to be taken to cancel a registration practically takes away the right of the registered person to engage in trade. Here, by virtue Section 29 of the CGST Act, 2017 (hereinafter referred to as the 'Act'), such steps can be taken only for reasons specified under Section 129 of the Act.

6. To the extent the impugned order is bereft of reasons, it is no order in the eyes of law. Failure to respond to a show cause notice or failure to appear on a date fixed in a proceeding may offer a ground to proceed ex-parte against the noticee, however, it may never be the reason itself to cancel a registration. Consequently, the impugned order is set aside. The matter is remitted to the respondent no.2/Superintendent, CGST Range XXV.

7. In that regard, the petitioner may file a final reply to the show cause notice within a period of two weeks from today. Thereafter, the respondent no.2 shall proceed to hear the petitioner on any date with at least 15 days prior notice. Petitioner undertakes to cooperate in such proceedings. Appropriate reasoned order may be passed on or before 30.04.2026.

8. Accordingly, present petition is **disposed of**.

(Vivek Saran,J.) (Saumitra Dayal Singh,J.)

March 17, 2026
Prakhar