



IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

Sr. No.120

CWP-25499-2025

Date of decision : 23.09.2025

Talwandi Estates Pvt. Ltd.

..... Petitioner

Versus

Commissioner, Central Goods and
Services Tax, Chandigarh and others

..... Respondents

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

Present : Mr. Mukul Singla, Advocate, for the petitioner.

Ms. Pridhi Sandhu, Senior Standing Counsel for CBIC.

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DEEPAK SIBAL, J. (Oral)

1. Through this petition the petitioner seeks fresh GST registration which is being denied to it on the ground that its earlier GST registration was cancelled.
2. At the outset, learned counsel appearing for the respondent-authorities submits that the petitioner's prayer for the grant of fresh GST registration shall favourably be considered subject to the petitioner filing before the respondent-authorities an undertaking that it shall file all pending GST returns and clear all pending GST dues.
3. The afore statement made on behalf of the respondent-authorities satisfies learned counsel for the petitioner.
4. Disposed of.

[DEEPAK SIBAL]
JUDGE

23.09.2025
shamsher

[LAPITA BANERJI]
JUDGE

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