IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP-25515-2019
Date of decision : 11.9.2019

M/s CMI Limited .... Petitioner (s)

Versus

Directorate General of Goods and Service Tax Intelligence, Gurugram and another .... Respondent (s)

CORAM: HON'BLE MR. JUSTICE JASWANT SINGH
HON'BLE MR. JUSTICE LALIT BATRA

Present:- Mr. Jagdish Manchanda, Advocate
for petitioner.

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JASWANT SINGH, J (ORAL)

Petitioner-a Private Limited Company, an assessee, registered under the GST regime is engaged in manufacturing and trading in cable wires. Respondent No. 1 -Directorate General of Goods and Service Tax Intelligence, Gurugram (in short 'DGGSI') raided the premises of petitioner Company at Faridabad and seized certain documents being part of investigation, being conducted qua many concerns regarding availment of false input tax credit based on forged/non existence sale invoices.

The prayer in petition is, firstly with regard to furnishing of photocopy of seized documents, and secondly, seeking directions restraining respondents from taking coercive steps against summoned Director of petitioner Company.

It is not disputed that for furnishing of photocopy of seized documents, petitioner Company has to make a proper application under Section 67 (5) of Central Goods and Services Tax Act, whereupon Proper Officer shall take appropriate action. As regards, taking of coercive steps, it is not disputed that investigations are barely at initial stage, which do not warrant grant of such prayer.

At this stage, learned counsel for petitioner Company prays for permission to withdraw writ petition to enable his client to take action in accordance with law.

Dismissed as withdrawn.

(JASWANT SINGH)
JUDGE

(LALIT BATRA)
JUDGE

11.9.2019
sks

Whether speaking/reasoned : Yes / No

Whether reportable : Yes / No