

**8.9.2021**

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**WPA 8687 of 2021**

Subhadra Flour Mill & General Industries  
Vs  
Union of India & Ors.

Mr. Anil Dugar,  
Mr. Rajarshi Chatterjee  
... For the Petitioner.

Mr. Sujit Mitra  
... For the Respondent No.1.  
Mr. Somnath Ganguly,  
Ms. Mnasi Mukherjee  
... For the Respondent Nos.3,7 & 10.  
Mr. Sandip Choraria,  
Mr. Sukalpa Seal,  
Mrs. Sabnam Basu,  
Ms. Priyamvada Singh  
... For the Bolpur Commissionerate.

Heard learned Advocates appearing for the parties.

In this writ petition, the petitioner has challenged the impugned summon dated 3<sup>rd</sup> March, 2021 issued by the Senior Intelligence Officer, Central GST under Section 70 of the Central GST Act, 2017 for personal appearance before the authority on 24<sup>th</sup> March, 2021. I find that this summons has become infructuous because the date of compliance has already been expired. In view of this fact, I am not inclined to grant any relief in this writ petition. However, in future if any such summons is issued, while compliance of the said summons by the petitioner, the respondent will consider a decision of the Hon'ble Supreme Court, which the petitioner wants to rely in the case of Vijay

Sajnani & Anr. vs. Union of India & Anr., reported in (2019) 18 SCC 819 as to whether this judgment is applicable in the case of the petitioner or not.

WPA 8687 of 2021 is disposed of.

**( Md. Nizamuddin, J. )**