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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-10518-2022(O&M)
Date of Decision:17.05.2022

Rajan Arora .... **Petitioner**

versus

Commissioner, Excise and Taxation, Punjab and others ...... **Respondents**

CORAM : HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA
HON'BLE MR. JUSTICE PANKAJ JAIN

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Present: Mr. Kanwal Goyal, Advocate for the petitioner.

Ms.Sudeepti Sharma, Addl.AG, Punjab.

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TEJINDER SINGH DHINDSA, J. (ORAL)

As per pleadings on record a search had been conducted on 09.03.2022 at the premises of petitioner ostensibly exercising powers under Section 67 of the Central GST Act, 2017. It has been asserted that numerous documents were seized. Petitioner was also arrested and is in custody as of date.

Instant petition has been filed seeking a mandamus to direct the 3rd respondent i.e. the Assistant Commissioner of State Tax, MW, Chandigarh-2 at Shambhu to provide copies of the documents/data seized during the course of search conducted on 09.03.2022.

It is the submission raised by counsel that the prayer made in the instant petition is founded on Section 67 (5) of the Act itself which authorises the assessee to obtain copies of documents impounded at the time of inspection.

SUNITA NAGPAL
2022.05.17 17:14
I attest to the accuracy and
authenticity of this order

Since an advance copy of the writ petition had already been served upon the respondents, Ms. Sudeepti Sharma, learned Addl.AG, Punjab, upon instructions from Arvind Sharma, STO, Mobile Wing, Chandigarh-2, takes a very fair stand that if the authorised representative of the petitioner were to approach Mr.Arvind Sharma, STO, Mobile Wing, Chandigarh-2 on 20.05.2022 at 11.00 a.m., the necessary documents as may be permissible under law and by virtue of Section 67(5) of the Central GST Act, 2017, would be supplied.

In view of the above, nothing survives for adjudication in the instant petition.

Petition is disposed of as infructuous.

(TEJINDER SINGH DHINDSA)
JUDGE

(PANKAJ JAIN)
JUDGE

17.05.2022
sunita

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

SUNITA NAGPAL
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