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IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

CWP-19338-2022 (O&M)
Date of Decision:31.08.2022

Manish Grover

.....Petitioner

Versus

Union of India and another

.....Respondents

**CORAM: HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA
HON'BLE MR. JUSTICE DEEPAK MANCHANDA**

Present:- Mr. Vineet Kumar Jakhar, Advocate for the petitioner.
Ms. Niharika Gupta, Jr. Standing Counsel for respondents.

TEJINDER SINGH DHINDSA J.(Oral)

Petitioner herein is stated to be a partner in M/s Divya Upchar Sansthan as also the Director of M/s Jeena Seekho Lifecare Private Limited.

It has been averred that on 17.04.2018 a search was conducted by the respondent-department in the offices of the afore-noticed two concerns situated at Delhi, Mumbai and Chandigarh.

During the course of search certain report/documents were also taken into possession and in respect of which a list in the shape of *panchnama* was prepared.

Present petition has been filed seeking a mandamus for directing the respondents to supply copies of the complete relied upon record and which is in the exclusive possession of the respondent-authorities.

Counsel adverts to a communication appended as Annexure P-4 alongwith the petition wherein it has been averred that the representatives of the two concerns were allowed inspection of the relied upon documents but a hard copy was not supplied and neither was this record provided in digital form.

Counsel contends that the record pertaining to the case is

voluminous and it was not practically possible for the representatives of the two concerns to analyse the same within few hours. The record is being sought on the plea that the petitioner can duly verify/quantify the tax liability and as such can make payment of a lesser penalty under Section 74(5) of the CGST Act 2017.

A complete copy of the writ paper-book was furnished to Ms. Niharika Gupta, Jr. Standing Counsel for respondents and who upon taking telephonically instructions from Mr. Vipin Bhardwaj, Inspector, DGGI, GST, Intelligence, Chandigarh submits that in view of the statement made by counsel as regards bearing the costs of the hard copies, the same would be supplied.

In the same breath Ms. Niharika Gupta, takes a stand that the show cause notice/demand notice otherwise already stands issued to the petitioner.

Since the limited prayer in the petition was for supply of documents and the same having been acceded to by the department, nothing further survives for adjudication in the instant petition.

Disposed of.

(TEJINDER SINGH DHINDSA)
JUDGE

(DEEPAK MANCHANDA)
JUDGE

31.08.2022

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Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No