03.07.2023.
PB
Sl. No.1.

WPA 13023 of 2023

Ashish Rungta
Vs
Union of India & Ors.

Mr. Arijit Chakrabarti,
Mr. Debsoumya Basak,
Mr. S. C. Jana,
Mr. Biswajit Neogi (Dasgupta),
Mr. Deepak Sharma.
... For the Petitioner.
Ms. Manasi Mukherjee,
Mr. Bijitesh Mukherjee.
........for the respondent no.2&3.

Heard learned advocates appearing for the parties.

Written instruction filed by the learned advocate appearing for the respondents be kept with the record.

By this writ petition, petitioner has challenged the impugned summons dated 31st May, 2023 issued by the office of the Directorate General of GST, Intelligence (Hqr.), New Delhi, asking the petitioner to appear before the respondent authority concerned on 6th June, 2023 in connection with the search and seizure conducted in the factory premises of one M/s. Radiant Castings Pvt. Ltd. relating to the evasion of GST. Petitioner has also prayed for quashing of the aforesaid summons dated 31st May, 2023 and restraining the authority from asking the petitioner for his personal appearance at New Delhi and directing the authority concerned to conduct the enquiry in question in the light of guidelines framed and formulated by the Hon'ble Supreme Court.

Ms. Mukherjee, learned advocate appearing for the respondent authorities concerned in opposing the writ petition has placed written instruction from the office of the Directorate General of GST, Intelligence (Hqr.), New Delhi, dated 1st July, 2023 and on perusal of the same, prima facie, it appears that there is some link and involvement of the petitioner in the aforesaid GST evasion case as appeared in course of investigation arising out of the impugned search and seizure and petitioner's cooperation and appearance is very much necessary for effective investigation arising out of the aforesaid search and seizure. Learned advocate for the respondents further submits that so far as challenge to the impugned summons dated 31st May, 2023 is concerned, the same has become infructuous today since time of compliance of the said summons was 6th June, 2022 and petitioner has already complied with the same and at present, there is no summons.

Considering the facts and circumstances of the case it will not be proper on the part of this Court in exercise of constitutional writ jurisdiction to interfere with the mode and manner of investigation by an authority relating to such nature of tax evasion. However it is expected that the respondent authorities concerned in proceeding with the impugned investigation shall act strictly in accordance with law.

Accordingly, the writ petition being WPA 13023 of 2023 is dismissed.

(Md. Nizamuddin, J.)