

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO. 1886 OF 2023

Mr.Vickaash Agarwal ... Petitioner

vs.

Union of India & Ors. ... Respondents

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Mr. Brijesh Pathak with Mr.Krishna Sarkate, Mr. Mahadeo Londhe
and Mr. Sujit Sahoo for the Petitioner.

Mr. Karan Adik with Mr. Ram Ochani for Respondent Nos. 4 and
5.

Ms. S.D.Vyas, 'B' Panel Counsel for the State.

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**CORAM : NITIN JAMDAR &
ABHAY AHUJA, JJ.**

DATE : 13 FEBRUARY 2023

P.C. :-

By this petition, the Petitioner has sought a direction to restrain Respondent Nos. 3 to 6 from issuing further summons under section 70 of the Central Goods and Services Tax Act, 2017 and no further recovery is required to be caused at the behest of the Petitioner. Other prayer is that after going through the validity and legality of the investigation carried out by the Respondents, this Court be directed the Respondents to conclude the investigation.

2. As regards the first prayer is concerned, if the Respondents are restrained, it will affect investigation as the Respondents will not be able to issue any summons to the Petitioner.

3. The learned Counsel for Respondent Nos. 4 and 5 and the State oppose the prayers and state that the investigation is ongoing which can conclude in conviction of the Petitioner as summons has also referred to sections 193 and 228 of the Indian Penal Code, 1860 and the provisions of sections 174 and 175 of the IPC. The Petitioner had earlier filed a Criminal Writ Petition (St.) No. 5891 of 2018 and the learned Single Judge had directed that the Petitioner shall not be arrested pursuant to the summons. Therefore, what is before us is clearly an investigation that, by the Petitioner own showing, would have led to Petitioner's arrest.

4. The learned Counsel for the Petitioner contends that the first prayer would not be pressed and only second prayer would be pressed, that is, early conclusion of the investigation.

5. The learned Counsel for the Respondents state that the investigation is ongoing and it is at advanced stage and any order of time bound disposal would affect the investigation. Considering these facts and circumstances, we are therefore not inclined to issue any direction at this stage that the investigation shall be concluded in

a fixed time bound manner as it would directly amount to interfere with the investigation.

6. The writ petition is accordingly disposed of.

ABHAY AHUJA, J.

NITIN JAMDAR, J.