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W.P.No.33570 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.12.2023

CORAM

THE HONOURABLE MR.JUSTICE V.LAKSHMINARAYANAN

**W.P.No.33570 of 2023 and
WMP No.36448 of 2023**

Ashish Mundhra

... Petitioner

Vs.

1. The Central Board of Indirect Taxes and Customs,
Rep. by its Joint Director,
Directorate of Revenue Intelligence,
North Block, Central Secretariat,
New Delhi 110001.
2. The Senior Intelligence Officer,
Directorate of Revenue Intelligence,
Chennai Zonal Unit, Lakshmi Colony,
T. Nagar, Chennai 600 017.
3. The Senior Intelligence Officer,
Directorate of Revenue Intelligence,
Indore Zonal Unit, First Floor,
BSNL Telephone Exchange Building,
Transport Nagar, Indore 452 001,
Madhyapradesh.

... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the respondents not to take any coercive steps against the petitioner, permit the counsel for the petitioner to be present within the vicinity of the enquiry table and also to video-graph the enquiry process, by storing the data till the completion of the proceedings in Summons No.CBIC-DIN-202311DDJ30000222C7B, as per the dictum laid down by the Hon'ble



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Supreme Court of India in its Judgements in the case of Shafhi Mohammad Vs. The State of Himachal Pradesh and batch., reported in 2018(5) SCC 311 and in the case of Paramvir Singh Saini Vs. Baljit Singh and others reported in 2021(1) SCC 184.

For Petitioner : Mr.N.Muralikumaran
Senior Counsel
for Mr.R.Gopinath

For Respondents : Mr.J.Sunil Kumar

ORDER

The relief sought for in the writ petition is as follows.

To issue a Writ of Mandamus directing the respondents not to take any coercive steps against the petitioner, permit the counsel for the petitioner to be present within the vicinity of the enquiry table and also to video-graph the enquiry process, by storing the data till the completion of the proceedings in Summons No.CBIC-DIN-202311DDJ30000222C7B, as per the dictum laid down by the Hon'ble Supreme Court of India in its Judgements in the case of Shafhi Mohammad Vs. The State of Himachal Pradesh and batch., reported in 2018(5) SCC 311 and in the case of Paramvir Singh Saini Vs. Baljit Singh and others reported in 2021(1) SCC 184.

2. The learned counsel appearing for the petitioner submits that the petitioner is willing to appear, pursuant to the summons issued



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by the third respondent and he fears that during the course of interrogation, he might not be treated in a humane manner.

3.Mr.N.Muralikumaran, learned Senior Counsel appearing for Mr.R.Gopinath, referred two judgments of the **Supreme Court of India in (2019) 18; Supreme Court Cases 821 and 2023 SCC Online SC 1552** and pleaded that i) the entire proceedings may be videographed by the second respondent and ii) an Advocate may be permitted to be in the vicinity of the interrogation.

4. Mr.Sunil Kumar, representing Mr.V.Sundareswaran, learned Senior Standing Counsel appearing for the respondents submits that such a course of action cannot be adopted as it would interfere with the process of interrogation.

5. I am inclined to agree with the learned counsel appearing for the respondents. In case, a new system of videography is introduced at the time of interrogation, then the purpose of the interrogation being conducted might not bear fruit. However, I cannot be insensitive to the fact that the petitioner is entitled to be interrogated in a manner, which has been enumerated by the Supreme Court of



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India in the afore said judgments.

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6. Therefore, the following order is passed:

i) The petitioner shall appear before the third respondent for interrogation, pursuant to the summons issued by the third respondent.

ii) The petitioner shall appear before the third respondent on 03.01.2024.

iii) The third respondent shall permit Mr.R.Gopinath, Advocate to be present at the time of interrogation, but the learned counsel, who accompanies the petitioner should sit within the visible range, but beyond the audible range of interrogation.

iv) The prayer insofar as the videograph of interrogation is concerned, is rejected.

7. The writ petition is disposed of in the above terms. No costs. Consequently, the civil miscellaneous petition is closed.

28.12.2023

mst/pri
Index: Yes/ No
Speaking Order: Yes/ No
NCC: Yes/ No



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To

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V.LAKSHMINARAYANAN,J.
mst/pri

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