

16.01.2024

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PG/KS
Ct. No.1

**M.A.T. 2501 of 2023
With
IA No. CAN 1 of 2024**

**Kanishk Sinha
Vs
The Directorate General of GST Intelligence, Kolkata,
Zonal Unit & Anr.**

Mr. Kanishk Sinha

.....Appellant (in person)

Mr. Bhaskar Prosad Banerjee

Ms. Manasi Mukherjee

..for the respondent/D.G.G.I.

1. The appellant, appearing in person, is aggrieved by the dismissal of his writ petition by the impugned order. In the said writ petition, the appellant had challenged the summons issued by the Senior Intelligence Officer, Directorate General of GST Intelligence, Kolkata Zonal Unit calling upon the appellant to appear and produce certain documents and give evidence.
2. There was an earlier summons dated 23rd June, 2023, which was challenged by the appellant in W.P.A. 15714 of 2023 and the said writ petition was dismissed by order dated 13th July, 2023.
3. Since the time stipulated in the summons had expired, nothing survives in the matter. The appellant need not have any apprehension to appear before the concerned authority and produce the documents called for.

4. The appellant would contend that a patent suit is pending before this Court and there are the legal proceedings, which are also pending. In any event, the question of quashing of summons at the nascent stage would not arise.
5. Therefore, we find no ground to quash the impugned summons. However, we dispose of this appeal with an observation that no coercive action be taken against the appellant and the authority is free to issue fresh summons, call for the necessary documents and discuss the case with the appellant and thereafter proceed in accordance with law.
6. The appellant shall cooperate in the enquiry that is to be conducted by the concerned authority.
7. No costs.
8. Urgent photostat certified copy of this order, if applied for, be furnished to the parties expeditiously upon compliance of all legal formalities.

(T.S SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)