

WPA 28897 Of 2023

09.01.2024

Sl no. 13

Ct no. 2

P.M.

Bhujadhari Trexim Private Limited & Ors.

- Vs -

**Senior Intelligence Officer, Directorate
General of Goods and Services Tax Intelligence,
Kolkata Zonal Unit & Ors.**

Mr. Anil Dugar,
Mr. Debabrata Ghosh,
Mr. R. Chatterjee

... for the petitioners

Mr. Bhaskar Prosad Banerjee,
Mr. Tapan Bhanja

... for the respondent DGGI

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned summons and the search and seizure proceeding in question.

Considering the facts and circumstances of the case, this court is not inclined at this stage to interfere with the investigation in question arising out of the search and seizure and so far as the impugned summons dated 18th December, 2023 is concerned, by which petitioner was asked for personal appearance on 26th December, 2023, it has no more force today and against that no cause of

action survives. Accordingly this writ petition being WPA 28897 of 2023 is dismissed.

However it is clarified that in future no coercive action shall be taken against the petitioner except by observing due process of law, since petitioner has expressed his desire to participate and cooperate in the proceeding.

In case of non-cooperation of the petitioner in the impugned investigation, respondent will be free to take coercive action against him.

(Md. Nizamuddin, J.)