



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

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CWP-24415-2024
Decided on : 23.09.2024

M/s Divya Upchar Sansthan
Versus
Union of India and others

... Petitioner(s)
... Respondent(s)

CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE SANJAY VASHISTH

PRESENT: Mr. Vineet Kumar Jakhar, Advocate
for the petitioner(s).

SANJEEV PRAKASH SHARMA, J. (Oral)

1. Learned counsel for the petitioner strenuously argued that the right of cross-examination is available to the petitioner and he should be given that liberty to cross-examine the 10 Investigating Officers and other 2 persons (suppliers), who had given their statements in this case, which has been used for the purpose of initiating proceedings against the petitioner.
2. It is submitted that the petitioner had applied and requested for cross-examination, which has been rejected vide impugned order dated 16.08.2024, and hence, he is there before us.
3. Learned counsel for the petitioner submits that if the opportunity of cross-examination is not provided, the entire proceedings will be vitiated.
4. We have carefully considered his submissions and also perused the impugned order dated 16.08.2024. The adjudicating authority under the Central Goods and Service Tax Commissionerate, Ludhiana, has asked the



petitioner to be present for personal hearing on 28.08.2024 by the impugned order. He has also directed that any final submissions or documents required by the petitioner in support of his case, as regards to the cross-examination, same has been rejected stating that the show cause notice issued to the petitioner is based on documents and evidences only and no reason is coming forward for cross-examination.

So for the purpose of disposal of the show cause notice, as regards the statements of two concerned suppliers, the same are stated to be not by way of confession. One of the person, whose cross-examination is being demanded, is an employee of the petitioner firm itself and as a co-noticee and thus, the request has been rejected. No final order has been passed yet.

5. In view thereof, we do not find any reason to interfere in the communication/summon dated 16.08.2024, and in fact, we find the attempt made by the petitioner is only to delay the proceedings.

The petition is dismissed accordingly.

Misc. application(s), if any, also stand disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

September 23, 2024

J.Ram

Whether speaking/reasoned: *Yes/No*
Whether Reportable: *Yes/No*