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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(CRL) 1859/2024, CRL.M.A. 18083/2024 & CRL.M.A.**
18084/2024
NITIN GOELPetitioner

Through: Mr. Sunil Dalal, Sr. Adv. with Mr. Vedant Gupta, Mr. Devyansh Gupta, Ms. Snigdha Singh, Mr. Navish Bhati, Mr. Mahavir Singh and Mr. Nikhil Beniwal, Advs.

versus

DIRECTORATE GENERAL OF GST INTELLIGENCE

.....Respondent

Through: Mr. Harpreet Singh, SSC with Ms. Sukriti Kapoor, Ms. Kirti Gupta, Ms. Himani Thakur, MR. Shivank Singhal, Mr. Nipun Gupta, MR. Harsh Gupta, Ms. Hazel Bhardwaj and Ms. Seema Bhardwaj, Advs.

CORAM:
HON'BLE MR. JUSTICE ANISH DAYAL

ORDER
04.07.2024

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CRL.M.A. 18084/2024 (Exemption)

1. Exemption allowed subject to just exceptions.
2. Accordingly, application stands disposed of.

W.P.(CRL) 1859/2024 alongwith CRL.M.A. 18083/2024

1. Pursuant to previous order dated 25th June, 2024, it is stated by Mr. Harpreet Singh, Senior Standing Counsel for the respondent/Department that currently no coercive action is contemplated, in light of the procedure



entailed under Section 69 of the Central Goods and Services Tax Act, 2017 ('CGST Act').

2. He points out to a judgement by a Coordinate Bench of this Court in W.P.(CRL) 2391/2023 titled as ***Shri Jatin Gupta @ Parul v. Directorate General of GST Intelligence Unit Delhi***, 2023:DHC:6165 where elements of Section 69 of the CGST Act have been enunciated and it is noted that pursuant to summons issued for inquiry and production of documents, the Department then moves a file for effecting arrest of the accused. For this, he relies upon submissions which are recorded in para 9 of the said judgment. Currently as per him, there is no immediate apprehension of arrest, in this matter of the petitioner.

3. Accordingly, no further directions are required at this stage.

4. Needless to state that petitioner shall participate in the investigation as and when summoned by the Directorate.

5. Accordingly, petition is disposed of. Pending applications, if any, also stand disposed of.

6. In context of submissions of Mr. Harpreet Singh Senior Standing Counsel, liberty is granted to petitioner to approach this Court in case any coercive action is intimated, apprehended or contemplated.

7. Order be uploaded on the website of this Court.

ANISH DAYAL, J

JULY 4, 2024/MK