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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

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Date of Decision : 02.09.2024

+ **W.P.(C) 12135/2024 & CM APPL. 50466-68/2024****R.K. JAIN AND SONS HOSPITALITY
SERVICES PRIVATE LIMITED**

.....Petitioner

Through: Mr Abhishek Yadav, Mr Brijesh
Verma, Mr Prakhar Srivastav, Mr
Abhay Singh Malik, Advocates.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr Pavan Narang, Sr PC, Mr
Himanshu Sethi, GP and Ms
Aishwarya Chhabra, Advocate for
R1/IOI.**CORAM:****HON'BLE MR. JUSTICE VIBHU BAKHRU****HON'BLE MR. JUSTICE SACHIN DATTA****VIBHU BAKHRU, J. (ORAL)**

1. The petitioner has filed the present petition, *inter alia*, praying that the raid conducted on 16.11.2023 be declared as illegal and in gross violation of the due process of law. The petitioner also impugns the Show Cause Notice dated 25.07.2024 (hereafter *the impugned SCN*) issued under Section 74(1) of the Central Goods and Services Tax Act, 2017 (hereafter *the CGST Act*) and the State Goods and Services Tax Act, 2017 (hereafter *the SGST Act*).

2. It is the case of the petitioner that on 16.11.2023, a team of persons identifying themselves as GST officers had conducted a search at his



premises. During the said search, two persons had accessed and copied the data from the petitioner's computer and had taken away the same. The petitioner alleges that the said two individuals who had actively participated in retrieving the data from the petitioner's computer(s) were not the officers of the GST department but had falsely masqueraded as GST inspectors with the active connivance of the team of other officers.

3. The petitioner alleges that his data and private information had been illegally accessed by unauthorised persons with the connivance of the GST officials. The petitioner claims that it has the CCTV footage indicating the said two unauthorised persons accompanying the raiding team and accessing the petitioner's computer and copying data from the said computer.

4. The petitioner also alleges that no *Panchnama* was drawn and the copy of the same has not been provided. The petitioner had complained to the Deputy Commissioner of Police, the Commissioner of Police as well as the Ministry of Finance.

5. Further, the petitioner alleges that with a view to harass the petitioner, the respondents had issued repeated summons.

6. In so far as the petitioner's claim that two unauthorised persons had accompanied the raiding team and copied the data from the computer is concerned, the petitioner had already made a complaint to the police authorities. We have no reasons to believe that the said complaint will not been processed in accordance with law.

7. We also consider it apposite to direct respondent no.2 to consider the



complaint of the petitioner and if it is found merited, appropriate action be taken in accordance with law. The petitioner shall also supply the copy of the CCTV footage to respondent no.2 within the period of one week from date.

8. In so far as the impugned SCN is concerned, it sets out certain allegations, which the petitioner is required to meet. The learned counsel for the petitioner submits that the petitioner has responded to the impugned SCN.

9. In view of the above, we consider it apposite to direct that the concerned officer shall adjudicate upon the impugned SCN after considering the reply of the petitioner and after affording an opportunity of personal hearing to the petitioner.

10. The petition is disposed of in the aforesaid terms.

11. Pending applications also stand disposed of.

VIBHU BAKHRU, J

SACHIN DATTA, J

SEPTEMBER 02, 2024

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Click here to check corrigendum, if any