

06. 05.05.2025
(M/L) Court No.05.

(Pritam)

WPA 1941 of 2025

Nirmal Choudhury & Anr.

-Vs.-

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

Mr. Rabindra Kumar Mitra (VC),
...for the petitioner.

Mr. Bhaskar Prosad Banerjee,
Mr. Tapan Bhanja
....for the respondent DGGST Authority.

1. Affidavit-of-service filed in court today be taken on record.
2. The petitioners are aggrieved by the issuance of repeated summons under the provisions to the WBGST/CGST Act, 2017 (hereinafter referred to as the “said Act”). Records would reveal that on October 3, 2024, a summons was issued under Section 70 of the said Act calling upon the petitioner no.1 to appear in person on October 4, 2024. According to the petitioners, by reasons of the short notice, the petitioner no.1 could not appear. However, the petitioners duly responded to the same by a letter in writing dated October 28, 2024.
3. Subsequently, on November 13, 2024, the petitioners were issued another summons calling upon the petitioners to appear on November 25, 2024 along with details of the bank accounts of the business entity of the petitioners. The petitioners chose not to appear, however,

claims to have submitted the details of the bank accounts. Subsequently, on December 13, 2024, a further summons was issued. The petitioners once again chose not to appear but had responded to the same by a letter in writing dated January 20, 2025.

4. Mr. Rabin Kumar Mitra, learned advocate appearing in support of the writ petition would submit that although, the petitioners had raised a jurisdictional issue, without adjudicating the same, repeated summons are being issued by the respondents. It is also the petitioners' case that the petitioners are not covered under the provisions of the said Act and as such the aforesaid summons are only harassing the petitioners. In support of his contention, he has placed reliance on the certificate of enlistment issued by the Kolkata Municipal Corporation.
5. Mr. Banerjee, learned advocate appears for the respondents and submits that the steps taken by the respondents are in accordance with law. No interference is called for.
6. Having heard the learned advocates appearing for the respective parties and noting the materials on record, it would transpire that in the instant case, initially a summons had been issued on the petitioner no.1 on October 3, 2024. Since the petitioner no.1 did not appear, a further summons was issued on November 13, 2024, calling upon the petitioner no.1 to appear in

person on November 25, 2024. On this occasion, also the petitioner no.1 chose not to appear.

7. The authorities had since issued a further summons on December 13, 2024. *Prima facie*, it would transpire from the records that the petitioners are avoiding to respond to the summons. At this stage, no determination has been made by the respondents. In any view there is no scope for the petitioners to be aggrieved. The petitioners cannot be permitted to invoke the extraordinary jurisdiction of this Court to stall the fact finding enquiry which has the sanction of law. Having regard thereto, I am of the view that there is no scope to entertain the present writ petition.
8. The writ petition is premature and the same is, accordingly, dismissed without any order as to costs.

(Raja Basu Chowdhury, J.)