

16.06.2025
Sl. No.15
Ct No. 3
SG

IN THE HIGH COURT AT CALCUTTA
Circuit Bench at Jalpaiguri

W. P. A. 1160 of 2025

M/s Myra Commercial Corporation & Ors.
Vs.
Union of India & Ors.

Mr. Debasish Ghosh,
Mr. Lalit Baid,
Ms. Madhushri Dutta.

... for the petitioners

Mr. Ratan Banik,
Mr. Bishwa Raj Agarwal.

... for the State

1. The petitioners have preferred the present writ petition, being aggrieved by the repeated issuance of summons by the respondent authorities, requiring the personal appearance of petitioner nos. 2 and 3 in connection with an enquiry under the CGST Act, pertaining to petitioner no. 1 for the purpose of recording statements and producing relevant documents.

2. It is the case of the petitioners that they have been subjected to repeated and non-specific summons issued on multiple dates, i.e. 25.04.2025, 29.04.2025, 30.04.2025, 02.05.2025 and 08.05.2025, all of which are vague and ambiguous.

3. Learned Counsel for the petitioner submits that all these summons indicate that the petitioners have been asked to submit business related documents for the Financial Year 2021-22 to 2024-25, however, the summons fail to specify which particular documents are required to be furnished by the petitioner, thereby

rendering the summons vague, non-specific and indicative of issuance without due application of mind. Learned Counsel for the petitioner further contends that such issuance is in contravention of the guidelines dated 17.08.2022, issued by the GST-Investigation Wing.

4. Upon perusal of the materials on record, it is evident that the summons in question have been issued by the respondent authorities in exercise of their powers conferred under CGST Rules, 2017, as part of an ongoing enquiry. The said Act empowers the competent authority to issue summons to individuals for the purpose of collecting evidence and conducting enquiries. No mala fide intent or arbitrary exercise of power is discernible from the materials placed on record before this Court in relation to the issuance of the impugned summons. It is incumbent upon the petitioners to cooperate with the authorities in the course of statutory proceedings.

5. This Court finds no illegality, procedural infirmity or arbitrariness in the action taken by the respondent authorities.

6. Accordingly, the present writ petition is dismissed.

7. Let urgent Photostat certified copy of this order, if applied for, be supplied to the parties on usual undertaking.

(Gaurang Kanth, J.)