



WP(MD). No.32159 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated : 11/12/2025

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

WP(MD). No.32159 of 2025
and WMP(MD)No.25292 of 2025

V.Karthick

... Petitioner

Vs.

The Superintendent/Senior Intelligent Officer,
Office of Commissioner of CGST,
2nd Floor, No.4,
Lalbahadur Shastri Road,
C.R.Building, B.B.Kulam,
Madurai – 625 002.

... Respondent

PRAYER :- Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari to call for the records pertaining to the impugned summons of respondent in his proceedings in GSTIN-33BJJPK2670MIZY, CBIC-BIN-20250859 X0 000000A8D4 dated 14.08.2025 and GSTIN-33BJJPK2670MIZY, CBIC-DIN-20250959 XO 000000A527 dated 02.09.2025 and quash the same as illegal.



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For Petitioner : Mr.J.Jeyakumaran
For Respondent : Mr.AR.L.Sundaresan
Senior Coounsel
for Mr.R.Gowri Shankar

ORDER

This Writ Petition is filed to challenge the impugned summons dated 14.08.2025 and 02.09.2025 issued by the respondent.

2. The gist of the case is as follows:

On the basis of the complaint lodged by the petitioner on 02.12.2024, FIR was registered as against four persons and three of them were arrested and remanded to judicial custody. According to the petitioner, due to take vengeance, the respondent are issuing summons to the petitioner. With the intention to block the business of the petitioner, the respondent is issuing summons to the petitioner's customers also. Some of the documents were seized by CBI, Madurai. The petitioners prays to quash the impugned summons.



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3. The learned counsel for the petitioner submits that in response to the earlier summons, the petitioner along with his auditor appeared for enquiry and gave explanation and placed relevant documents for the financial year 2018-2019 till November and therefore, the issuance of summons dated 14.08.2025 and 02.09.2025 is not maintainable. He would further submit that the respondent failed to initiate investigation under Section 67 of the Central Goods Services Act before issuing summons under Section 70 of the said Act. According to him, continuous issuance of summons to all the customers of the petitioner is unreasonable and arbitrary even after concluding the investigation in the year 2024.

4. Mr.AR.L.Sundaresan, learned Senior Counsel appearing for Mr.Gowri Shankar, the learned counsel for the respondent would submit that the investigation has been initiated against the petitioner based on the intelligence received from the Principal Chief Commissioner Office, Chennai and the investigation against the petitioner was not concluded in 2024. He also submits that issuance of summons is a judicial proceedings



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under Section 70(2) r/w Sections 228 and 229 of BNSS,2023. The learned Senior Counsel further submit that after receiving the summons dated 14.08.2025 the petitioner appeared on 29.08.2025 and admitted that other documents would be submitted in next week. Hence, the summons dated 02.09.2025 was issued to the petitioner to submit other documents and to give explanation. The summons were issued by following due procedures to give another opportunity to the petitioner to submit the documents. The Senior Counsel strenuously argued that the petitioner appeared and gave reply to the summons and thereafter, he challenged the summons and hence, the prayer in this writ petition will become infructuous.

5. Heard both sides and perused the materials available on record.

6. As rightly pointed out by the learned Senior Counsel appearing for the respondent, after providing reply to the summons, challenge was made by the petitioner, which is bad in law. Further, if the respondent is not satisfied with the explanation given by the petitioner, they can proceed in accordance with law. Therefore, the summons cannot be



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quashed. More over, there is no illegality pointed out by the petitioner in issuing the summons. The nature of the summons is specific and reply was also made.

7. As far as the issuance of summons to the petitioner's customers are concerned, it is one of the statutory elements as per Section 70 of CGST Act, 2017 to unearth any tax evasion and to arrive at logical conclusion. Based on the intelligence and direction given by the competent authority, the summons were issued to the petitioner's customers.

8. Having considered the above aspects, this Court finds no error in issuing the impugned summons and therefore, this Court is not inclined to quash the same.

9. In fine, this writ petition is dismissed. No costs. Consequently, connected miscellaneous petition is closed.

11.12.2025

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KRISHNAN RAMASAMY., J

CM

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Date : 11/12/2025