



\$~346

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

+ **W.P.(C) 1206/2025 & CM APPL. 5800/2025 (Interim Relief)**

MS J M JAIN PROP SH JEETMAL CHORARIA

.....Petitioner

Through: Mr. J.K. Mittal, Mr. Mukesh Chaudhary, Ms. Vandana Mittal & Mr. Lalitendra Gulani, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Ms. Rupali Bandhopadhyaya, CGSC with Mr. Abhijeet Kumar & Mr. Anurag Arora, Advs.

Mr. Satish Aggarwala, Sr. Standing Counsel and Mr. Gagan Vaswani, Adv. for R-2. Mr. Vedansh Anand, GP with Mr. Sachin Saraswat, Advs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR

ORDER

30.01.2025

%

CM APPL. 5801/2025 (Ex.)

Allowed, subject to all just exceptions.

The application shall stand disposed of.

W.P.(C) 1206/2025 & CM APPL. 5800/2025 (Interim Relief)

1. This writ petition has been preferred seeking the following reliefs:-

“A) issue a writ of certiorari/ mandamus or any other appropriate writ/ order/ direction seeking declaration that the visit by team of



officers of the Respondent No. 2 on 10.12.2024 at the premises of the Petitioner in the name of inspection/search and taking away records and documents from the premises of the Petitioner without making any Panchnama and Seizure memo i.e. INS-02 was illegal, without authority of law and against the provisions of CGST Act, 2017 and Rules made thereunder as well as various instructions issued by the Respondent No. 1 through its Board;

B) issue a writ of certiorari/ mandamus or any other appropriate writ/ order/ direction seeking declaration that action taken and proceedings initiated by the officers of the Respondent No. 3 against the Petitioner including the summons dated 10.12.2024, 18.12.2024, 15.01.2025 & 22.01.2025 (**Annexure P-1 colly**) are arbitrary, malicious and motivated, just to harass the petitioner and hence quash summons dated 10.12.2024, 18.12.2024, 15.01.2025 & 22.01.2025 (**Annexure P-1 colly**) by declaring that same are illegal, without authority of law and ultra vires to the provisions of the CGST Act, 2017 just to harass the petitioner;

C) issue a writ of certiorari/ mandamus or any other appropriate writ/ order/ direction to the Respondent No. 1 and 2 to take action against the all 5 officers of the Respondent No. 3 including Mr. Rohit Dhankar SIO, Senior Intelligence Officer (SIO) from DGGI, Delhi Zonal Unit as per Service Rules by declaring that their actions was actuated with malice in law and they were indulging in vexatious visit dated 10.12.2024 in the premises of the Petitioner and taking away various records without any Panchnama and Seizure Memo and further arbitrarily issuing repeated summons and/or any other actions as this Hon'ble Court may deem fit and proper;

D) issue a Writ of certiorari/ mandamus or any other appropriate Writ/ order/ direction against the Respondents No. 2 & 3 to produce before this Hon'ble Court entire case records of the matter and inquiry report for action taken on the representation/ complainant dated 15.01.2025 made by the Petitioner through its counsel as well as further representation dated 16.01.2025 and 17.01.2025 made by the Petitioner;

E) award costs of the litigations to the Petitioner; and

F) issue such other writ/order/ direction and further orders as the Hon'ble Court may deem just and proper in the facts and circumstances of the case.”

2. Having heard learned counsel for the writ petitioner and on going through the various disclosures and averments that are made in the writ petition, we find ourselves unable to either appreciate the challenge which stands raised or stand convinced that the writ



petition is liable to be entertained at this stage.

3. We presently note that the respondents have issued more than four summons to the management of the writ petitioner, all of which have not been responded to. The challenge to the commencement of investigation is also addressed on extremely vague grounds. This becomes apparent from a reading of the grounds that form part of the writ petition as well as the oral arguments that were addressed before us.

4. Consequently, and for the aforesaid reasons, the writ petition shall stand dismissed.

5. This order, however, shall be without prejudice to the rights and contentions of respective parties on merit.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.
JANUARY 30, 2025/RW