IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.1544 and 1229 of 2026
and
W.M.P.Nos.1644, 1645, 1646, 1428 and 1429 of 2026

1.Syed Burhanudeen @ Syed Bhurhanudeen ... Petitioner in W.P.No.1544 of 2026

2.Syed Ashfaq @ Syed Ashfaqullah ... Petitioner in W.P.No.1229 of 2026

Vs.

1.The Commissioner,
Office of the Principal Commissioner of GST and Central Excise,
Chennai North Commissionerate,
26/1, Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034.

2.The Superintendent,
Office of the Principal Commissioner of GST and Central Excise,
Chennai North Commissionerate,
26/1, Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034. ... Respondents in both W.Ps.

Prayer in W.P.No.1544 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned summons passed by the 2nd Respondent in

File No.GEXCOM/AE/INV/GST/8658/2025-AE dated 10.12.2025 and quash the same.

Prayer in W.P.No.1229 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned summons passed by the 2nd Respondent in File No.GEXCOM/AE/INV/GST/8658/2025-AE dated 10.12.2025 and quash the same.

For Petitioners (in both W.Ps)	:	Mr.Sricharan Rangarajan Senior Counsel for Mr.Navaneetha Raja
For Respondents (in both W.Ps)	:	Mr.S.M.Deenadayalan Senior Standing Counsel

COMMON ORDER

Mr.S.M.Deenadayalan, learned Senior Standing Counsel takes notice for the Respondents.

2. These Writ Petitions are being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondents.

3. In these Writ Petitions, the Petitioners have challenged the respective summons issued to them on 10.12.2025 by the 2nd Respondent under Section 70 of the Central Goods and Services Tax Act, 2017. By the impugned summons, the Petitioners were asked to be present before the Respondent on 11.12.2025 at 11.00 AM.

4. It is informed by the learned Senior Counsel for the Petitioners that one Junaid Ahmed has invested in the business of the Petitioner in W.P.No.1229 of 2026 viz., Syed Ashfaq and the said Junaid Ahmed is in purported violation of GST enactments.

5. The Petitioner in W.P.No.1544 of 2026 appears to be an Advocate enrolled before the Bar Council on Karnataka. He is the brother-in-law of the said Syed Ashfaq.

6. It appears that the residential premises of these two Petitioners were inspected pursuant to summons issued under Section 70 of the respective GST enactments and Laptop and Pendrive of the Petitioner in W.P.No.1544 of 2026 was seized.

7. The learned Senior Counsel for the Petitioner further submitted that both the Petitioners are willing to co-operate with the Respondents. The statement of the learned Senior Counsel for the Petitioners stand recorded.

8. It appears that the Laptop and Pendrive of the Petitioner in W.P.No.1544 of 2026 has been seized. The Laptop can be returned back to the Petitioner in W.P.No.1544 of 2026, after making a copy of the content of the hard disk in a separate media after getting due acknowledgment from the Petitioner in W.P.No.1544 of 2026.

9. Asfar as the summons are concerned, the respective Petitioners shall co-operate with the Respondents. It is made clear that Officers shall not resort to either undue coercion or force on the Petitioners. Therefore, there shall be a direction to the Respondents to comply with the instructions of the Board issued from time to time in connection with Section 70 of the respective GST enactments. At the same time, it is made clear that the Petitioners shall co-operate with the Department by giving statements in connection with the purported offences committed by the said Junaid Ahmed.

10. It is made clear that the presence of counsels is permitted only to witness the summons proceeding. They will not intervene with the investigation or object regular and routine questions that may be asked by the Officers of the Department.

11. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

23.01.2026

Neutral Citation: Yes / No
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To:

1.The Commissioner,
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Chennai North Commissionerate,
26/1, Mahatma Gandhi Road,
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C.SARAVANAN, J.

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