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**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

CRR-996-2026 (O&M)
Date of Decision: 17.04.2026

Union of India

...Petitioner

Versus

Naman Sood

...Respondent

CORAM: HON'BLE MR. JUSTICE ANOOP CHITKARA

Present: Mr. Sourabh Goel, Sr. Standing Counsel with
Ms. Deify Jindal, Advocate
for the petitioner.

ANOOP CHITKARA, J.

Complaint under Section 132 (1) (c&f) r/w Section 132(1) of CGST Act r/w Section 20 of IGST Act, 2017

1. Counsel for the petitioner submits that the limited prayer for which the petitioner has come up before this Court by filing the present revision petition is the observation made in para no.10 of the impugned order dated 14.01.2026 passed in BA/16/2016 which reads as follows:

“As far as the argument of the learned counsel for the respondent that notice under Section 70 of CGST Act was given, but the same is not equivalent to the proceedings under the BNSS, where the arrest has been effected. Proper compliance of procedure safeguard under section 41(1) CrPC and their adherence is constitutional mandate, compliance of which, is mandatory for the arrest under section 69 of CGST Act.”

2. The nature of order which this Court proposes to pass, there is no necessity of issuing any notice to the respondent nor calling any response.

3. Although Section 41-A deals with the situation where arrest of a person is not required, whereas Section 70 of CGST Act deals with summons, but adherence to these Sections is not a constitutional mandate as has been pointed out by Sessions Judge in para no.10 (supra), but are statutory requirements. Further, there was no justification for the Sessions Judge to have compared both and declared them as constitutional mandate. If such a conclusion was to be drawn, then elaborate discussions were required by referring to the judicial precedents and comparative law which was not done. Thus, these sweeping observations have no mass and are hallow.



4. Given above, the observations made in para no.10 of the impugned order as quoted above in para no.1 quashed and are set aside.

5. With the aforesaid observations, petition stands allowed to that extent. All pending applications, if any, stand disposed of.

(ANOOP CHITKARA)
JUDGE

17.04.2026
Jyoti Sharma

Whether speaking/reasoned: Yes
Whether reportable: No.