

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

Sr. No.215

CWP No.18523 of 2019 (O&M)

Date of Decision : 18.02.2020

M/s RCI Industries & Technologies Ltd.

..... Petitioner

Versus

Directorate General of Goods and Service Tax Intelligence,
Gurugram and Another

..... Respondents

**CORAM : HON'BLE MR.JUSTICE AJAY TEWARI
HON'BLE MR.JUSTICE AVNEESH JHINGAN**

Present : Mr. Ashok Aggarwal, Sr. Advocate
with Mr. Jagmohan Bansal, Advocate
for the petitioner.

Mr. Sourabh Goel, Sr. Standing Counsel,
and Mr. Namit Jain, Advocate for Mr. Sunish
Bindlish, Sr. Standing Counsel, CBIC,
for the respondents.

AJAY TEWARI, J. (ORAL)

1. By this petition the petitioner has made the following prayer:-
 - a. *Impugned order dated 07.06.2019 be set aside/quashed by issuing writ of certiorari;*
 - b. *Respondent be directed by issuance of writ of Mandamus to supply certified copies of documents seized by them during search dated 09.07.2018 at Head Office as well as godown and Respondent be further directed not to ask information from*

petitioner which is not in their possession and collect them from the seized papers which is already lying with them;

c. Direct Respondent to conclude the process of adjudication within the shortest possible time after issuing show cause notice, setting out proposals for assessment, affording opportunity to Petitioner to respond to Respondent and pass a reasonable or speaking order;

d. Pending admission, hearing and final disposal of this application, may issue writ(s) and/or direction(s) restraining the Respondents from resorting to or taking any coercive measure action against its directors/staff by Respondent as stated under Section 69 read with Section 132 of the CGST Act, as there is no substitute for an assessment.

e. To issue order(s), direction(s), writ(s) or any other relief(s) as this Hon'ble Court deems fit and proper in the facts and circumstances of the case and in the interest of justice in favour of the Petitioner.

2. Today the learned Senior Counsel for the petitioner states that copy of the documents have been handed over to the petitioner.

3. Learned counsel for the Revenue has argued that as regards the protection from arrest, firstly the person for whom the protection is sought is not before this Court. However, without insisting on this legal objection which otherwise goes to the root of the matter, the fact is that by summons dated 06.02.2020 the petitioner had been informed that the personal appearance of its Managing Director is not required.

4. As regards any future apprehension of arrest of any person, it is clarified that the respondents shall act in accordance with law.

5. Further the learned Senior Counsel has argued that the accounts seized include the Cash Credit accounts (*For short 'CC A/c'*).

6. In the circumstances, we dispose of this petition with a direction that the attachment would be limited to the amounts which were lying to the credit of the petitioner in CC A/c, at the time of freezing and any further credit which may come would not be under attachment.

7. Since the main case has been disposed of, the pending C.M. Application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(AVNEESH JHINGAN)
JUDGE

February 18, 2020
ashish

Whether speaking/reasoned Yes/No

Whether Reportable : Yes/No

सत्यमेव जयते

