

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/SPECIAL CIVIL APPLICATION NO. 3196 of 2021

With

R/SPECIAL CIVIL APPLICATION NO. 2426 of 2021

With

R/SPECIAL CIVIL APPLICATION NO. 2515 of 2021

With

R/SPECIAL CIVIL APPLICATION NO. 2618 of 2021

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M/S BHUMI ASSOCIATE

Versus

UNION OF INDIA THROUGH THE SECRETARY

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Appearance:

MR.AVINASH PODDAR(9761) for the Petitioner(s) No. 1,2

DS AFF.NOT FILED (N)(11) for the Respondent(s) No. 1,2,3,4,5,6

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CORAM: HONOURABLE MR. JUSTICE J.B.PARDIWALA

and

HONOURABLE MR. JUSTICE ILESH J. VORA

Date : 18/02/2021

ORAL ORDER

(PER : HONOURABLE MR. JUSTICE J.B.PARDIWALA)

1. Pursuant to the our order dated 16th February 2021, the officers of the DGGI, Surat namely, (1) Dr. Satish Dhavale, (2) Shri Pramod Kumar, (3) Shri BBL Verma, (4) Shri Yogin B. Vyas, (5) Shri Ajay Kumar Tomar, (6) Shri R.K. Mishra, (7) Shri Yogesh Shaw, (8) Shri Kishore Upadhyay, (9) Shri B.S. Rathod, and (10) Shri Abhinav Chaowdhary, have joined the video conference.

Dr. Satish Dhavale, the Additional Director General, Surat, took the lead when the officers were called upon to respond to the writ-applications which have been filed complaining of the undue harassment etc.

We inquired with Dr. Satish Dhavale as to whether he is aware of the developments that have taken place over a period of time. According to Dr. Satish Dhavale, an appropriate inquiry has been initiated and the allegations which have been levelled in all the writ-applications shall be looked into by an appropriate authority.

2. Mr. Devang Vyas, the learned Additional Solicitor General of India, submitted that as this Court is inclined to issue few directions as noted in the order dated 16th February 2021, such directions will have to be issued to the *Central Board of Indirect Taxes and Customs [CBIC]*. It is pointed out by Mr. Vyas that the CBIC is not a party respondent in any of the writ-applications and he will have to discuss the issue with the CBIC.

3. In view of the above, all the learned counsel appearing in respective writ-applications shall implead the CBIC as the party respondent in their respective writ-applications. The cause-title be amended accordingly. Mr. Devang Vyas, the learned Additional Solicitor General of India, waives service of notice for and on behalf of the CBIC. Mr. Vyas shall discuss the matter seriously with the highest authority of the CBIC. We put the CBIC to notice as to why the guidelines as stated in the order dated 16th February 2021 should not be issued by way of Circular/ Instructions.

4. We have been assured by Dr. Satish Dhavale that there shall not be any further complaint against the officers of the department of undue harassment, threat, pressure, etc. Dr. Dhavale has assured that the inquiry or investigation that may be undertaken shall be in accordance with law.

5. We would not have asked the officers to join the video conference but for the serious allegations which have been levelled in the respective

writ-applications. We do not intend to discourage or lower down the morale of all the officers before us. Our endeavour is only to bring it to their notice that they should act and perform their duties within the four corners of law. They should not take law in their hands. On the contrary, this Court has always appreciated the efforts put in by the officers in catching hold of fraudsters and all those persons involved in the huge scam of tax evasion etc. It shall be open for the officers to conduct the search proceedings under Section-67, but, strictly in accordance with law.

6. Post these matters for further hearing on **23rd February 2021**. On the next date of hearing, the officers shall not join the video conference. Our message to all the officers before us is loud and clear.

(J. B. PARDIWALA, J)

(ILESH J. VORA,J)

A. B. VAGHELA