

DELHI HIGH COURT

**MENZSTYL CREATION PVT. LTD. THROUGH ITS DIRECTOR SHRI SAURABH AGARWAL
VERSUS PRINCIPAL DIRECTOR GENERAL DIRECTOR GENERAL OF GST INTELLIGENCE
AND ORS.**

W.P.(C) 3340/2023 & CM APPL. 12921/2023, CM APPL. 12922/2023

Dated: - 24-3-2023

Request for the statements to be videographed - permission to be accompanied by an advocate who will be present at the venue at a visible distance but not audible - HELD THAT:- It is directed that the statement of the petitioner or its officer shall be recorded during business hours that is during 09:00 a.m. to 07:00 p.m., shall be videographed during the said proceedings, and the concerned employee / officer of the petitioner company, if accompanied by an advocate would be allowed to remain at a visible but not audible distance.

Petition disposed off.

Judgment / Order

HON'BLE MR. JUSTICE VIBHU BAKHRU AND HON'BLE MR. JUSTICE AMIT MAHAJAN

For the Petitioner Through: Mr. Vivek Sarin, Mr. Dibya Prashant Singh, Ms. Divyanshi Singh, Mr. Satish C. Kaushik and Mr. Akash Gupta, Advs.

For the Respondents Through: Mr. Harpreet Singh, Senior Standing Counsel with Ms. Suhani Mathur and Mr. Jatin Kumar Gaur, Advs.

O R D E R

1. The petitioner has filed the present petition inter alia praying as under:

a. Issue, Writ, Order or Direction in the nature of certiorari or any other suitable Writ, Order or direction calling records of the search *authorization dated 02.03.2023 issued by the Respondent No. 3 granting permission to the Respondent Nos. 4 & 5 for conducting search at the premises of the Petitioner Company located IX/6320, Savitri Gali, Gandhi Nagar, Delhi – 110031 and quash the same;*

b. Issue, Writ, Order or Direction in the nature of certiorari or any other suitable Writ, Order or direction calling records of the *Panchnama dated 03.03.2023 (Pg Nos. 40-41) issued by the Respondent No. 5 and quash the same;*

c. Issue, Writ, Order or Direction in the nature of certiorari or any other suitable Writ, Order or direction calling records of the *GST INS-02 dated 03.03.2023 (Pg No. 42) issued by the Respondent No. 5 and quash the same;*

d. Issue, Writ, Order or Direction in the nature of certiorari or any other suitable Writ, Order or direction calling records of the *summons dated 03.03.2023 (Pg No. 43) and 10.03.2023 (Pg No. 44) issued by the Respondent No. 4 and quash the same;*

e. Issue any suitable Writ, Order or Direction directing the Respondents to return to the Petitioner the documents seized by the Respondents from its premises vide *Panchnama and GST INS-02 dated 03.03.2023;*

f. Issue any suitable Writ, Order or Direction directing the Respondents to return the *DVR / Hard Disk of the CCTV camera seized by the Respondents during search operations at the premises of the Petitioner Company located at IX/6320, Savitri Gali, Gandhi Nagar, Delhi – 110031;*

g. Issue any suitable Writ, Order or Direction forbearing the Respondents from a conducting any investigation proceedings against the Petitioner Company in

contravention of the provisions of CGST Act, 2017 and the Rules made and the Notifications and Circulars issued thereunder;

h. Pass such other and further orders as this Hon'ble Court may deem fit in the facts and circumstances of the present case.

2. After some arguments, learned counsel for the petitioner states that the petitioner would be satisfied if the statements are videographed and he is permitted to be accompanied by an advocate who will be present at the venue at a visible distance but not audible.
3. Mr. Harpreet Singh, learned counsel for the respondent states on instructions that he has no objection to the request made by the petitioner.
4. He, however, states that as far as recording of the statement is concerned, it would necessarily have to be at the office of the respondent as some logistic difficulties have been faced in recording the statement at the office of the DZU.
5. In view of the above, it is directed that the statement of the petitioner or its officer shall be recorded during business hours that is during 09:00 a.m. to 07:00 p.m., shall be videographed during the said proceedings, and the concerned employee / officer of the petitioner company, if accompanied by an advocate would be allowed to remain at a visible but not audible distance.
6. The petition is disposed of with the aforesaid directions.