



2023:PHHC:122583-DB

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

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CWP-15452-2022 (O&M)
Date of decision:-25.09.2023

SANRAJ METALS PVT LTD

.... Petitioner

VS

THE DIRECTORATE GENERAL OF GST INTELLIGENCE
AND ANOTHER

...Respondents

CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA

Present: Mr. Gursimran Singh Jossan, Advocate for
Mr. Birinderpal Singh, Advocate for the petitioner.

Mr. Sourabh Goel, Advocate for respondents No.1 & 3.

Ms. Mamta Singla Talwar, DAG, Haryana.

Ritu Bahri, J. (Oral)

CM-3126-CWP-2023

Prayer in the application is for impleading Directorate General of GST Intelligence, Ghaziabad Regional Unit, Ghaziabad as respondent No.3.

Reply to this application, along-with the document Annexure R-3/1, has already been filed on behalf of respondent No.3.

Heard.



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Learned counsel for the opposite counsel has given no objection if the application is allowed.

In view of the above, Directorate General of GST Intelligence, Ghaziabad Regional Unit, Ghaziabad is hereby impleaded as respondent No.3.

CM-6688-CWP-2023

Application is allowed, as prayed for.

Annexures P-14 to P-19 are taken on record.

Main case.

In the present petition, petitioner has assailed the summons dated 12.07.2022, Annexure P-1, issued by respondent No.1 under Section 70 of the Central Goods & Services Tax Act, 2017 (for short 'CGST Act'). The main ground is that the summons issued by respondent No.1 is barred by Section 6 (2)(b) CGST Act, as the State GST authorities have already initiated investigation.

Along with the reply filed by respondent No.1 they have placed on record letter dated 02.02.2023, Annexure R1/1.

In the afore-said document, i.e Annexure R-3/1, it is stated that the Deputy Excise & Taxation Commissioner (GST) has informed the Deputy Excise and Taxation Commissioner (ST) Gurugram (South) that investigation against M/s Sanraj Metal Pvt. Ltd. be transferred to the office of Directorate General of Goods and Services Tax Intelligence, Meerut Zonal, Unit (Meerut).



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Pursuant to letter dated 04.01.2023, Annexure R3/1, this investigation has been transferred to Meerut Zonal Unit and pursuant to this letter, on 02.02.2023, the Deputy Excise & Taxation Commissioner, Gurugram (South) has transferred the investigation to DGGI, Meerut Zonal Unit, Meerut.

Since the investigation has already been transferred to DGGI, Meerut Zonal Unit, Meerut, no further direction is required to be given in this case.

Disposed of.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

25.09.2023
pooja saini

Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No