

Hon'ble Sharad Kumar Sharma, J.

Mrs. Manisha Bhandari, Advocate for the petitioner.

Mr. D.C.S. Rawat, Advocate for respondent no.1.

Mrs. Manisha Rana Singh, Assistant Government Advocate for the State of Uttarakhand/respondent no.2.

Mr. Shobhit Saharia, Advocate has accepted notice on behalf of respondent nos. 3 & 4.

Three weeks' time is granted to the respondents for filing their counter affidavits.

A short issue which is involved in the present writ petition is to the effect that as to whether in pursuance to the notice issued under Section 70 of the Central Goods and Service Tax Act, 2017, when the person who has not participated in the proceedings before the officer concerned, whether on his appearance after notice under Section 70 an action under section 69 read with section 132, could be taken against him immediately or not. The petitioner has expressed an apprehension that in another identical issue, immediately as soon as the person was noticed by the authority had appeared before the authority concerned, he was arrested under Section 132 (5).

In support of which arrest memo has been placed on record. It is this apprehension which has led to filing of the present writ petition. The issue requires a scrutiny.

In that view of the matter, by way of an interim measure, it is directed that the petitioner would ensure his appearance in compliance of the impugned notices issued by the Central Intelligence Unit, Central GST, Meerut Zone, Noida bearing Nos. C.no. IV-CGST(9) CIU/MRT/Bankey/29/18/4114 dated 16.08.2018

and C.no. IV-CGST(9) CIU/MRT/Bankey /29/18/4113 dated 30.08.2018, CIU vs. Rakesh Kumar Chaubey U/s 70 CGST Act, Police Station Central Intelligence Unit (CGST), C-56/42, Sector 62, Noida, before the authority concerned by the next date i.e. on 08.10.2018. On appearance of the petitioner before the authority concerned, it is made clear that he would render all support investigation, but he will not be arrested except with the leave of the Court.

(Sharad Kumar Sharma, J.)

04.10.2018

Nahid