IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/SPECIAL CIVIL APPLICATION NO. 16348 of 2019

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NAVRANG ROADLINES PVT. LTD.
Versus
UNION OF INDIA

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Appearance:
ADITYA R GUNDECHA(8869) for the Petitioner(s) No. 1
MR NARENDRA L JAIN(5647) for the Petitioner(s) No. 1
 for the Respondent(s) No. 1

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CORAM: **HONOURABLE MS.JUSTICE HARSHA DEVANI**
and
HONOURABLE MS. JUSTICE SANGEETA K. VISHEN

Date : 25/09/2019

ORAL ORDER
(PER : HONOURABLE MS.JUSTICE HARSHA DEVANI)

1. Mr. Narendra L. Jain, learned advocate for the petitioner has invited the attention of the court to the provisions of sub-section (5) of section 67 of the Central Goods and Services Tax Act, 2017 (*hereinafter referred to as 'the CGST ACT'*) to submit that the statute permits a person from whose custody any documents are seized to make copies thereof unless, in the opinion of the proper officer, the same would prejudicially affect the investigation. It was submitted that despite repeated requests of the petitioner to provide a copy of the data that is lying with the respondents, they have not been acceded to such requests and that, in the meanwhile, the statutory period for filing the income tax return is likely to be over.

2. In view of the above, issue ***Notice***, returnable on **3rd October 2019**. In the meanwhile, the respondents are directed to furnish the copies of the relevant documents to the petitioner as envisaged under sub-section (5) of section 67 of the CGST Act, on or before 28th September 2019.

2.1 **Direct service** is permitted **today**.

[Harsha Devani, J.]

[Sangeeta K. Vishen, J.]

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