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CrI. O.P. No. 7736 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 23/6/2022

C O R A M

THE HONOURABLE MR.JUSTICE N. SATHISH KUMAR

CrI. O.P. No.7736 of 2022

Sridhar ... Petitioner

Vs

The Superintendent of GST
O/o The Superintendent Office of the
Deputy Commissioner of GST
No.1 Vallalar Nagar
Manjakuppam
Cuddalore 607 001.

... Respondent

PRAYER : Criminal Original Petition filed under Section 482 of Cr.P.C. to direct the respondent not to harass the petitioner during the enquiry in connection with the case in GST 33BDWPS3178K1ZP of Kalki Traders.

For Petitioner ... Mr.R.N.Amarnath

For respondent ... Mr.N.P.Kumar
Spl.P.P for GST

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ORDER

WEB COPY This Criminal Original Petition has been filed to direct the sole respondent not to harass the petitioner during the enquiry in connection with the case in GST 33BDWPS3178K1ZP of Kalki Traders.

2. Heard Mr.R.N.Amarnath, learned counsel for the petitioner and Mr.N.P.Kumar, learned Special Public Prosecutor for the respondent.

3. The learned counsel appearing for the petitioner submitted that under the production of summons, the petitioner is forced to give an undertaking to pay the tax of a sum of Rs.29 lakhs, whereas the learned Special Public Prosecutor submitted that despite several opportunities were given, the petitioner has not produced any document to substantiate his case.

4. The term harassment is so subjective which cannot be encapsulated in objective criterion. The petitioner having given a complaint is bound to cooperate with the Police for enquiry. Admittedly, the enquiry is pending. Without cooperating with the Police, they cannot seek such a blanket direction.



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5. In such a view of the matter, the prayer sought for by the petitioner is rejected. Accordingly, this Criminal Original Petition is dismissed. The Police shall issue notice, within two weeks, from today, for causing the appearance of the petitioner, for enquiry and after enquiring the petitioner, the Police may either register a complaint, if any cognisable offence is made out or close the complaint.

23/6/2022

Index : Yes / No
Internet: Yes
Speaking/non speaking order

mvs.

To

1. The Superintendent of GST
O/o The Superintendent Office of the
Deputy Commissioner of GST
No.1 Vallalar Nagar
Manjakuppam
Cuddalore 607 001.
2. The Public Prosecutor
Madras High Court.

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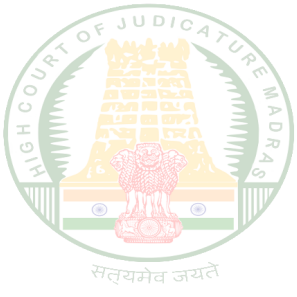
WEB CO **N.SATHISH KUMAR,J.**

The matter is listed to under the caption “for being mentioned” at the instance of the learned counsel for the petitioner.

2. The learned counsel for the petitioner would submit that the petitioner had filed this petition seeking to direct the respondent/the Superintendent of GST not to harass the petitioner during enquiry in connection with the case in GST 33BDWPS3178K1ZP of Kalki Traders and this Court by order 23.06.2022 dismissed the same whereas, in paragraphs 4 and 5 of the said order, it is inadvertently mentioned as “Police” instead of “respondent/the Superintendent GST”. Hence, he seeks for a appropriate orders.

3. In view of the above, the paragraphs 4 and 5 of the order in Crl.O.P.No.7736 of 2022 dated 23.06.2022, shall be read as follows;

4. The term harassment is so subjective which cannot be encapsulated in objective criterion. The petitioner having received summons from the respondent, is bound to cooperate for enquiry. Admittedly, the enquiry is pending. Without cooperating



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*with the **respondent**, they cannot seek such a blanket direction.*

N. SATHISH KUMAR,J.

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*5. In such a view of the matter, the prayer sought for by the petitioner cannot be granted. Accordingly, this Criminal Original Petition is dismissed. The **respondent** shall issue notice, within two weeks, from today, for causing the appearance of the petitioner, for enquiry and after enquiring the petitioner, **the authority may proceed further in accordance with law.***

05.07.2022

Speaking Order/Non-speaking Order

Index :Yes/No

Internet:Yes/No

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NOTE: Registry is directed to carry out necessary corrections in the order and issue a fresh order copy on 08.07.2022.

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