

R.M. AMBERKAR
(Private Secretary)

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.**

WRIT PETITION NO. 2951 OF 2018

Shafi Khan Khokhar

.. Petitioner

Versus

State of Maharashtra & Ors.

.. Respondents

-
- Mr. Anand Mishra i/by Mr. A.M.Saraogi for the Petitioner
 - Mr. Amit Shastri, AGP for Respondent No. 1
 - Mr. Pradeep S. Jetly a/w Mr. J.B. Mishra for Respondent Nos. 2 & 3
-

**CORAM : AKIL KURESHI &
M.S. SANKLECHA, JJ.**

DATE : DECEMBER 21, 2018.

P.C.:

1. This petition under Article 226 of the Constitution of India seeks to challenge an enquiry initiated by respondent No. 2 - The Superintendent of CGST & Central Excise (AE) Mumbai. This by issuing summons to him dated 28.9.2018 under Section 14 of the Central Excise Act, 1944 and Section 70 of the Central Goods & Services Tax Act, 2017.

2. The basic contention of the petitioner is that he is already being subjected to enquiry by CGST Authorities at

Jaipur who have issued him a summons dated 7.9.2017. In the above view, it is his contention that two parallel proceedings / enquiries under the same subject are without jurisdiction. Thus, the enquiry by respondent No. 2 in Mumbai being later in point of time be quashed.

3. Mr. Jetly, the learned counsel for respondent Nos. 2 and 3 points out that the petitioner has responded to the impugned summons dated 28.9.2018. Further he has also made a statement before the authorities on 18.1.2018. Thus, the petition need not be entertained.

4. It is an undisputed position before us that the petitioner has taken registration under the CGST Act 2017 & Finance Act, 1994 (service tax) in Mumbai. Thus, having taken registration, he is subject to the jurisdiction of Mumbai authorities in respect of the business which he has carried out within jurisdiction of the authority. It is the case of the petitioner that primarily his business is at Jaipur. This, however, would not determine the issue of whether or not respondent No. 2 has jurisdiction. This is more particularly

so as Section 25 of the CGST Act 2017 provides for a separate registration in respect of each state. Once registration has been taken in Mumbai and some services have been rendered in Mumbai, then the petitioner is subject to the jurisdiction of Mumbai Authorities. Thus, no interference with the investigation by the respondent No. 2 at Mumbai is warranted.

5. Accordingly, the petition is dismissed. However, it is made clear that in respect of documents which are sought by respondent No. 2 at Mumbai, if the originals of the same have been given to the authorities at Jaipur (on production of evidence), then the production of the zerox copies of the same will be accepted by the Authorities at Mumbai as sufficient compliance.

[M.S. SANKLECHA, J.]

[AKIL KURESHI, J]