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***IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 4891/2018, CM Nos.18839/2018 & 26282/2018

GAIL GAS LIMITED ..... Petitioner

Through : Mr. N.L. Ganapathi, Adv.

versus

DIRECTORATE GENERAL Of GST INTELLIGENCE & ANR. ... Respondents

Through : Mr. Satish Aggarwala, Sr. Standing Counsel, Indirect Taxes, Deptt. of Revenue.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A. K. CHAWLA

<u>O R D E R</u>

% 28.08.2018

The petitioner's grievance is two-fold: first that very senior officers of the petitioner such as the Chief Operating Officer and the Deputy General Manager, have been summoned to answer the queries of the Director General of Goods and Services Tax (GST) Intelligence. Secondly, that the scope of investigation which was confined to allegations of evasion of service tax liability by M/s Avinash EM Projects Pvt. Ltd.; AEPL Infrastructure Pvt. Ltd.; Bhartiya Infra and M/s TJAPL, for the period 2012-13 onwards, is now sought to be expanded inasmuch as by the summons dated 26.04.2018, the petitioner has been now called upon to furnish the particulars in respect of vendors or contractors of GAIL Gas Ltd., from 01.02.2012.

The respondent - Directorate General of GST Intelligence, who is represented in court, has filed the counter affidavit. In reply to the first grievance, it is urged that the GAIL Gas Ltd. itself had volunteered to answer the queries; learned counsel relies upon the averments in the counter affidavit and also places emphasis on two documents (Annexures 'E' and 'F'). However, it is also stated that if GAIL Gas Ltd. deputes concerned officers who have knowledge about the transactions and can reply to the queries, that would suffice the requirements of the respondent - Directorate General of GST Intelligence.

In view of the statement made, the GAIL Gas Ltd. shall intimate in advance – within two weeks, the officer/officers concerned who are familiar with the records in connection with the inquiry pertaining to the contracts with M/s Avinash EM Projects Pvt. Ltd. as according to its previous replies, no transactions had been entered into with the other concerns. Upon receipt of information with respect to such officers, the Directorate General of GST Intelligence shall fix a convenient date, time and venue for the presence of such officers, who may be best to reply to the queries, in connection with the investigation being carried out. As regards the other grievance, the summons issued on 26.04.2018 do indicate that now the scope of inquiry seems to have expanded. However, the recital to the summons clearly mentions that the investigation was with respect to the M/s Avinash EM Projects Pvt. Ltd. In these circumstances, Directorate General of GST Intelligence shall confine its inquiry with respect to the transactions that GAIL Gas Ltd. had with M/s Avinash EM Projects Pvt. Ltd. only.

This writ petition is disposed of in the above terms. The pending applications also stand disposed of.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

AUGUST 28, 2018

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