



2024:KER:70780

WP (C) Nos.18078/2020,  
18692/2020, 18122/2020,  
18127/2020, 18081/2020,  
18695/2020]

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

MONDAY, THE 23<sup>RD</sup> DAY OF SEPTEMBER 2024 / 1ST ASWINA, 1946

WP (C) NO. 18078 OF 2020

PETITIONER/S:

K.T. SAIDALAVI,  
AGED 64 YEARS  
PROPRIETOR, M/S. TIP TOP FURNITURE MART, KOTTAKKAL,  
MALAPPURAM DISTRICT

BY ADV MEERA V.MENON

RESPONDENT/S:

- 1 THE STATE TAX OFFICER,  
SGST DEPARTMENT, MANJERI -676121
- 2 SENIOR INTELLIGENCE OFFICER,  
DIRECTORATE GENERAL OF GST INTELLIGENCE,  
THIRUVANANTHAPURAM REGIONAL UNIT, TC 26/34, GST BHAVAN,  
PRESS CLUB ROAD, THIRUVANANTHAPURAM, PIN-695001
- 3 THE SUPERINTENDENT (PREV),  
CENTRAL TAX AND CENTRAL EXCISE, CALICUT  
COMMISSIONERATE, MANANCHIRA, KOZHIKODE, PIN-673001
- 4 THE COMMISSIONER,  
CENTRAL TAX AND CENTRAL EXCISE, CR BUILDINGS,  
MANANCHIRA, KOZHIKODE, PIN-673001
- 5 STATE TAX OFFICER (INTELLIGENCE),  
SQUAD NO. 1, STATE GST DEPARTMENT, CIVIL STATION,  
MALAPPURAM, PIN-676505



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6 THE COMMISSIONER OF STATE GST,  
TAX TOWERS, KILLIPPALAM, KARAMANA P.O.,  
THIRUVANANTHAPURAM, PIN-695002

BY ADVS.  
SMT.SHEELA DEVI.I., SC, CENTRAL BOARD OF EXCISE AND  
CUSTOMS  
SHRI.JAGATH. N., CGC

OTHER PRESENT:

SMT. THUSHARA JAMES (SR GP)

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
07-09-2020, ALONG WITH WP(C).18692/2020, 18122/2020 AND CONNECTED  
CASES, THE COURT ON 23-09-2024 DELIVERED THE FOLLOWING:



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WP(C) Nos.18078/2020,  
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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

MONDAY, THE 23<sup>RD</sup> DAY OF SEPTEMBER 2024 / 1ST ASWINA, 1946

WP(C) NO. 18692 OF 2020

PETITIONER/S:

MOZART GLOBAL FURNITURE,  
KOTTAKKAL, EDARIKKODE P.O., MALAPPURAM DISTRICT,  
REPRESENTED BY K.T. SAIDALAVI, MANAGING PARTNER

BY ADV MEERA V.MENON

RESPONDENT/S:

- 1 THE SUPERINTENDENT, CGST DEPARTMENT,  
MALAPPURAM RANGE, MALAPPURAM, PIN-676505.
- 2 SENIOR INTELLIGENCE OFFICER,  
DIRECTORATE GENERAL GIST INTELLIGENCE,  
THIRUVANANTHAPURAM REGIONAL UNIT, TC 26/34, GST BHAVAN,  
PRESS CLUB ROAD, THIRUVANANTHAPURAM, PIN-695001
- 3 THE SUPERINTENDENT (PREV),  
CENTRAL TAX AND CENTRAL EXCISE, CALICUT  
COMMISSIONORATE, MANANCHIRA, KOZHIKODE, PIN-673001
- 4 THE COMMISSIONER,  
CENTRAL TAX AND CENTRAL EXCISE, CR BUILDING,  
MANANCHIRA, KOZHIKODE, PIN-673001
- 5 STATE TAX OFFICER,  
(INTELLIGENCE) SQUAD NO.V, STATE GST DEPARTMENT,  
NILAMBUR, PIN-679329



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6 THE COMMISSIONER OF STATE GST,  
TAX TOWERS, KILLIPPALAM, KARAMANA P.O.,  
THIRUVANANTHAPURAM, PIN-695002.

BY ADVS.

SMT.SHEELA DEVI.I., SC, CENTRAL BOARD OF EXCISE AND  
CUSTOMS

N.JAGATH

SMT. THUSHARA JAMES, SR. GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
14-09-2020, ALONG WITH WP(C).18078/2020 AND CONNECTED CASES, THE  
COURT ON 23-09-2024 DELIVERED THE FOLLOWING:



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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

MONDAY, THE 23<sup>RD</sup> DAY OF SEPTEMBER 2024 / 1ST ASWINA, 1946

WP(C) NO. 18122 OF 2020

PETITIONER/S:

TIP TOP FURNITURE INDUSTRIES,  
SANTHI NAGAR, PARAPPUR, KOTTAKKAL, MALAPPURAM DISTRICT,  
REPRESENTED BY K.T.SAIDALAVI, MANAGING PARTNER

BY ADVS.  
MEERA V.MENON  
K.KRISHNA

RESPONDENT/S:

- 1 THE SUPERINTENDENT,  
CGST DEPARTMENT,  
MALAPPURAM RANGE, MALAPPURAM, PIN-676505.
- 2 SENIOR INTELLIGENCE OFFICER,  
DIRECTORATE GENERAL OF GST INTELLIGENCE,  
THIRUVANANTHAPURAM REGIONAL UNIT, TC 26/34, GST BHAVAN,  
PRESS CLUB ROAD, THIRUVANANTHAPURAM, PIN-695001.
- 3 THE SUPERINTENDENT (PREV),  
CENTRAL TAX AND CENTRAL EXCISE, CR BUILDINGS,  
MANANCHIRA, KOZHIKODE, PIN-673001.
- 4 THE COMMISSIONER,  
CENTRAL TAX AND CENTRAL EXCISE, CR BUILDINGS,  
MANANCHIRA, KOZHIKODE, PIN-673001.



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5 STATE TAX OFFICER (INTELLIGENCE),  
MOBILE SQUAD, STATE GST DEPARTMENT, NILAMBUR, PIN-  
679329.

6 THE COMMISSIONER OF STATE GST,  
TAX TOWERS, KLLIPPALAM, KARAMANA P.O.,  
THIRUVANANTHAPURAM, PIN-695002.

BY ADVS.

SMT.SHEELA DEVI.I., SC, CENTRAL BOARD OF EXCISE AND  
CUSTOMS

SHRI.JAGATH. N., CGC

N.JAGATH

SMT. THUSHARA JAMES, SR. GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
07-09-2020, ALONG WITH WP(C)No.18078/2020 AND CONNECTED CASES, THE  
COURT ON 23.09.2024 DELIVERED THE FOLLOWING:



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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

MONDAY, THE 23<sup>RD</sup> DAY OF SEPTEMBER 2024 / 1ST ASWINA, 1946

WP(C) NO. 18127 OF 2020

PETITIONER/S:

M/S. TIP TOP FURNITURE (P) LTD.,  
CHANGUVETTY, KOTTAKKAL, MALAPPURAM REPRESENTED BY K.T.  
SAIDALAVI, MANAGING DIRECTOR

BY ADV K.KRISHNA

RESPONDENT/S:

- 1 THE SUPERINTENDENT,  
CGST DEPARTMENT, MALAPPURAM RANGE, MALAPPURAM-676505
- 2 SENIOR INTELLIGENCE OFFICER,  
DIRECTORATE GENERAL OF GST INTELLIGENCE,  
THIRUVANANTHAPURAM REGIONAL UNIT, TC 26/34, GST BHAVAN,  
PRESS CLUB ROAD, THIRUVANANTHAPURAM-695001.
- 3 THE SUPERINTENDENT (PREV),  
CENTRAL TAX AND CENTRAL EXCISE. CALICUT  
COMMISSIONERATE, MANANCHIRA, KOZHIKODE, PIN-673001.
- 4 THE COMMISSIONER,  
CENTRAL TAX AND CERNTRAL EXCISE, CR BUILDINGS,  
MANANCHIRA, KOZHIKODE, PIN-673001.
- 5 STATE TAX OFFICER,  
(INTELLIGENCE), SQUD NO. IV, STATE GST DEPARTMENT,  
MALAPPURAM AT PERINTHALMANNA, PIN-679322.



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6 THE COMMISSIONER OF STATE GST,  
TAX TOWERS, KILLIPPALAM, KARAMANA P.O.,  
THIRUVANANTHAPURAM, PIN-695002.

BY ADVS.

SMT.SHEELA DEVI.I., SC, CENTRAL BOARD OF EXCISE AND  
CUSTOMS

SHRI.JAGATH. N., CGC

SMT. THUSHARA JAMES, SR. GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
07-09-2020, ALONG WITH WP(C)No.18078/2020 AND CONNECTED CASES, THE  
COURT ON 23.09.2024 DELIVERED THE FOLLOWING:





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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

MONDAY, THE 23<sup>RD</sup> DAY OF SEPTEMBER 2024 / 1ST ASWINA, 1946

WP(C) NO. 18081 OF 2020

PETITIONER/S:

CASA FURNITURE (P) LTD.,  
CHAPPANANGADI, PONMALA, MALAPPURAM DISTRICT,  
REPRESENTED BY K.T. SAIDALAVI, MANAGING DIRECTOR

BY ADV MEERA V.MENON

RESPONDENT/S:

- 1 THE SUPERINTENDENT,  
CGST DEPARTMENT, MALAPPURAM RANGE, MALAPPURAM, PIN-  
676505.
- 2 SENIOR INTELLIGENCE OFFICER,  
DIRECTORATE GENERAL OF GST INTELLIGENCE,  
THIRUVANANTHAPURAM REGIONAL UNIT, TC 26/34, GST BHAVAN,  
PRESS CLUB ROAD, THIRUVANANTHAPURAM, PIN-695001.
- 3 THE SUPERINTENDENT (PREV),  
CENTRAL TAX AND CENTRAL EXCISE, CALICUT  
COMMISSIONERATE, MANANCHIRA, KOZHIKODE, PIN-673001.
- 4 THE COMMISSIONER,  
CENTRAL TAX AND CENTRAL EXCISE, CR BUILDINGS,  
MANANCHIRA, KOZHIKODE, PIN-673001
- 5 STATE TAX OFFICER (INTELLIGENCE),  
MOBILE SQUAD NO.IV, STATE GST DEPARTMENT,  
PERINTHALMANNA



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6 THE COMMISSIONER OF STATE GST,  
TAX TOWERS, KILLIPPALAM, KARAMANA P.O.,  
THIRUVANANTHAPURAM, PIN-695002.

BY ADVS.

SMT.SHEELA DEVI.I., SC, CENTRAL BOARD OF EXCISE AND  
CUSTOMS

SHRI.JAGATH. N., CGC

SMT. THUSHARA JAMES, SR. GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
07.09.2020, ALONG WITH WP(C)No.18078/2020 AND CONNECTED CASES, THE  
COURT ON 23.09.2024 DELIVERED THE FOLLOWING:



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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

MONDAY, THE 23<sup>RD</sup> DAY OF SEPTEMBER 2024 / 1ST ASWINA, 1946

WP(C) NO. 18695 OF 2020

PETITIONER/S:

TIP TOP FURNITURE LAND,  
KOTTAKKAL, MALAPPURAM, REPRESENTED BY K.T. SAIDALAVI,  
PARTNER

BY ADV MEERA V.MENON

RESPONDENT/S:

- 1 THE ASST. COMMISSIONER (ASSMNT),  
SPECIAL CIRCLE, CGST DEPARTMENT, MALAPPURAM, PIN-  
676505.
- 2 SENIOR INTELLIGENCE OFFICER,  
DIRECTORATE GENERAL OF GST INTELLIGENCE,  
THIRUVANANTHAPURAM REGIONAL UNIT, TC.26/34, GST BHAVAN,  
PRESS CLUB ROAD, THIRUVANANTHAPURAM, PIN-695001.
- 3 THE SUPERINTENDENT (PREV),  
CENTRAL TAX AND CENTRAL EXCISE, CALICUT  
COMMISSIONERATE, MANANCHIRA, KOZHIKODE, PIN-673001.
- 4 THE COMMISSIONER,  
CENTRAL TAX AND CENTRAL EXCISE, CR BUILDINGS,  
MANANCHIRA, KOZHIKODE, PIN-673001.
- 5 THE STATE TAX OFFICER,  
(INTELLIGENCE) SQUAD NO. III, SGST DEPARTMENT,  
MALAPPURAM, PIN-676505.



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6 THE COMMISSIONER OF STATE GST,  
TAX TOWERS, KILLIPPALAM, KARAMANA P.O.,  
THIRUVANANTHAPURAM, PIN-695002.

BY ADVS.

SMT.SHEELA DEVI.I., SC, CENTRAL BOARD OF EXCISE AND  
CUSTOMS

SHRI.JAGATH. N., CGC

SMT. THUSHARA JAMES, SR. GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
14.09.2020, ALONG WITH WP(C)No.18078/2020 AND CONNECTED CASES, THE  
COURT ON 23.09.2024 DELIVERED THE FOLLOWING:



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'C.R.'

## **J U D G M E N T**

These writ petitions have been filed by various entities which are admittedly associated with each other in business and essentially belonging to the same group of individuals. While W.P (C) Nos.18127/2020 and 18081/2020 are filed by Private Limited Companies. W.P (C) Nos.18692/2020, 18695/2020 and 18122/2020 are filed by partnership firms and W.P (C) No.18078/2020 filed by one K.T. Saidalavi, Managing Director/Managing Partner of the aforesaid entities.

2. The issue that arises for consideration is short. In all these cases the proper officer under the Central Goods and Services Tax Act (hereinafter referred to as 'the CGST Act') had initiated enquiry regarding non-payment of GST and had directed the production of certain records. This was followed by summons issued under Section 70 of the CGST Act leading to the recording of certain statements. Certain records were also produced before the Central Authority. While matters stood thus the State Authority initiated proceedings under Section 74 read with Section 122(1) of the CGST/SGST Acts. According to the petitioners in these cases the initiation of proceedings under Section 74 by the State Authority that culminated in order under that provision cannot



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be sustained in law in the light of the provisions contained in Section 6 of the CGST/SGST Acts. It is the case of the petitioners that a reading of the provisions contained in Section 6 of the CGST/SGST Acts will indicate that where proceedings have been initiated by one authority, such proceedings shall be continued and culminated by that authority. In other words, it is submitted that in the facts of these cases, since proceedings have already been initiated by the Central Authority in the year 2018 and summons had been issued by that authority and statements have been recorded by that authority, the State Authority could not have issued any show cause notice under Section 74 of the CGST/SGST Acts and if at all such notices could have been issued by the Central Authority only.

3. The learned counsel appearing for the petitioners would vehemently contend that a reading of Section 6 of the CGST/SGST Acts will indicate that while there is no prohibition in Central Authority initiating proceedings in respect of an assessee under State jurisdiction, the proceedings so initiated will have to culminate any order passed by that authority and there cannot be any transfer of proceedings from one authority to another authority after the proceedings have been so initiated. The learned counsel for the petitioner placed considerable reliance on the judgment of the Patna High Court in



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***Baibhaw Construction (P) Ltd. v. Union of India; [2023] 156 taxmann.com 378 (Patna)***, the judgment of the Gujarat High Court in ***Vipulchandra Purusottamdas Mahant Prop of Vaibhavi Construction v. Commissioner of State Tax; 2023 SCC OnLine Guj 4923***, the judgment of the Jharkhand High Court in ***Vivek Narsaria v. State of Jharkand; 2024 SCC OnLine Jhar 50*** and also another judgment of the Gujarat High Court in ***Sureshbhai Gadhecha v. State of Gujarat; [2020] 114 taxmann.com 478 (Gujarat)***. It is submitted that in the facts of the present case the subject matter of the proceedings initiated by the Central Authority and the State Authority are one and the same. It is submitted that on the strength of the judgment in ***RCI Industries and Technologies Ltd., v. Commissioner, DGST Delhi; 2021 SCC OnLine Del 3450*** that where intelligence based enforcement action is taken against an assessee administratively assigned to the State Tax Authority, by a Central Authority then there will be no transfer of the proceedings to the State Authority as has been done in these cases. The learned counsel also placed reliance on a Circular No.D.O.F No.CBEC/20/43/01/2017 GST (Pt) dated 05-10-2018 in support of this contention. Lastly, it is submitted that there was no occasion to issue any proceedings under Section 74 of the CGST/SGST Acts



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and since proceedings were only on account of non-filing of returns, the proceedings should have been initiated under Section 62 of the CGST/SGST Acts.

4. The learned Senior Government Pleader vehemently opposes grant of any relief to the petitioners. It is submitted that on the strength of the decision of the Allahabad High Court in ***G.K Trading Company v. Union of India and others; 2020 SCC OnLine All 1907*** as also the judgment of the Jharkhand High Court in ***Vivek Narsaria (supra)*** that the term '*initiation of proceedings*' in Section 6 has to be construed as the commencement of the proceedings by the issuance of notice and any enquiry or summons issued in connection with the enquiry cannot be deemed to be commencement of the proceedings.

5. The learned Standing Counsel appearing for the Central Tax Authority would also support the contention taken by the learned Senior Government Pleader and submits that the decision of the Allahabad High Court in ***G.K Trading Company (Supra)*** has squarely answered the issues raised by the petitioners against them. It is pointed out that in the facts of the present case the Central Authority has only initiated an enquiry and the summons was issued in connection with such enquiry and the issuance of





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notices referred to in these writ petitions by the Central Authority did not amount to commencement of proceedings and on the facts of these cases, the commencement of the proceedings was by the State Authority by the issuance of notice under Section 74 of the CGST/SGST Acts.

6. The learned counsel for the petitioners in reply submits that the decision of the Allahabad High Court in ***G.K Trading Company (Supra)*** is not applicable in the facts and circumstances of these cases and that was not a case dealing with Section 6 of the CGST/SGST Acts.

7. Having heard the learned counsel for the petitioners, learned Senior Government Pleader and the learned Standing Counsel appearing for the Central Tax Authority, I am of the view that the petitioners are not entitled to any relief in these writ petitions. Section 6 of the CGST Act reads as follows;

***“Section 6 - Authorisation of officers of State tax or Union territory tax as proper officer in certain circumstances:-***

*(1) Without prejudice to the provisions of this Act, the officers appointed under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act are authorised to be the proper officers for the purposes of this Act, subject to such conditions as the Government shall, on the recommendations of the Council, by notification, specify.*



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*(2) Subject to the conditions specified in the notification issued under sub-section (1),-*

*(a) where any proper officer issues an order under this Act, he shall also issue an order under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as authorised by the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as the case may be, under intimation to the jurisdictional officer of State tax or Union territory tax;*

*(b) where a proper officer under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act has initiated any proceedings on a subject matter, no proceedings shall be initiated by the proper officer under this Act on the same subject matter.*

*(3) Any proceedings for rectification, appeal and revision, wherever applicable, of any order passed by an officer appointed under this Act shall not lie before an officer appointed under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act.”*

Sub-section (2) of Section 6 with which we are concerned, indicates that, where a proper officer under the CGST Act has issued an order under the provisions of the said Act, he shall also issue an order under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act as the case may be under the intimation to the jurisdictional officer of the State Tax or the Union Territory Tax Authority as the case may be. The Section



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further provides that where a proper officer under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act has initiated any proceedings on a subject matter, no proceedings shall be initiated by the proper officer under the CGST Act on the same subject matter. On a reading of the provisions, unaided by the authority, I am unable to conclude that the contention of the learned counsel for the petitioners must be accepted. The term '*initiation of any proceedings*' is no doubt a reference to the issuance of a notice under the provisions of the CGST/SGST Acts and the initiation of an enquiry or the issuance of summons under Section 70 of the CGST/SGST Acts cannot be deemed to be initiation of proceedings for the purpose of Section 6(2)(b) of the CGST/SGST Acts. I find support for this view from the judgment of the Allahabad High Court in ***G.K Trading Company*** (*Supra*) where the court held as follows;

*“Inquiry under section 70*

*10. The words "subject-matter", "proceedings" and "inquiry" have not been defined either under the State G.S.T. Act or the Union Territory G.S.T. Act or the C.G.S.T. Act. Therefore, these words have to be interpreted in the context of the aforesaid Acts. The word "inquiry" in Section 70 has a special connotation and a specific purpose to summon any person whose attendance may be considered necessary by the proper officer either to give evidence or to produce a document or any other thing. It cannot be intermixed with*



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*some statutory steps which may precede or may ensue upon the making of the inquiry or conclusion of inquiry. The process of inquiry under Section 70 is specific and unified by the very purpose for which provisions of Chapter XIV of the Act confers power upon the proper officer to hold inquiry. The word "inquiry" in Section 70 is not synonymous with the word "proceedings", in Section 6(2)(b) of the U.P.G.S.T. Act/ C.G.S.T. Act.*

*11. In Liberty Oil Mills and others vs. Union of India and others, (1984) 3 SCC 465 (para-15), Hon'ble Supreme Court considered the provisions of Import and Export Control Act and Imports (Control) Order, 1955 where the word "investigation" was not defined and held that in the context it means the process of collection of evidence or the gathering of material.*

*12. Provisions of Section 70 has been enacted for collecting evidence in matters involving tax evasion which may also lead to confiscation. After inquiry is completed and materials for tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized, by reason of fraud or wilful misstatement or suppression of facts or otherwise are found, then it may lead to demands and recovery under Section 73 or Section 74, as the case may be. When action for assessment, demand and penalty etc. including action under Section 73 or 74 is taken, that shall amount to proceedings referable to Section 6 (2) (b) of the Act but the inquiry under Section 70 is not a proceeding referable to Section 6 (2) (b) of the Act."*

The judgment of the Patna High Court in **Baibhaw Construction** (*supra*) on which considerable reliance was placed by the learned counsel for the



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petitioners do not appear to have considered the question as to whether the term '*initiation of proceedings*' in Section 6(2)(b) of the CGST/SGST Acts would include any notice issued for any enquiry or any summons issued for the purposes of completing such enquiry either by the Central Authority or by the State Authority. Therefore I am of the view that the judgment of the Patna High Court in ***Baibhaw Construction*** (*supra*) does not come to the aid of the petitioners. The judgment of the Gujarat High Court in ***Vipulchandra Purusottamdas Mahant*** (*supra*) dealt with a different factual situation where that court appears to have directed that in view of the fact that the 4<sup>th</sup> respondent in that case had already initiated proceedings in respect of 5 different firms including the firm in respect of which summons had been issued to the petitioner by another authority directed that the proceeding be continued and concluded by respondent No.4 in that case. A reading of the judgment does not indicate that any principle of law has been laid down in the said judgment in order for it to constitute a precedent. The judgment of Jharkhand High Court in ***Vivek Narsaria*** (*supra*) on which reliance was placed by the learned counsel for the petitioners also does not appear to support the case of the petitioners. In that case the Jharkhand High Court found that parallel proceedings have been initiated by the Director General of



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Goods and Services Tax (Intelligence) and the State Goods and Services Tax Authority. It was found that State Goods and Services Tax Authorities had initiated search and seizure proceedings and those proceedings were prior in time to the proceedings initiated by the Director General of Goods and Services Tax (Intelligence) Authority and therefore, the proceedings initiated by the State Authorities were to continue in the place of the proceedings initiated by the Director General of Goods and Services Tax (Intelligence). I do not see the judgment of the Jharkhand High Court had taken a view contrary to the view taken by the Allahabad High Court in ***G.K Trading Company (Supra)*** and therefore I do not consider the said judgment of the Jharkhand High Court as having laid down any law which would support the case of the petitioner. The judgment of the Gujarat High Court in ***Sureshbhai Gadhecha (Supra)*** also does not come to the aid of the petitioners as that case dealt with instructions issued by the Central Board of Excise and Customs in the circular dated 05-10-2018 referred to above and clarified that where proceedings have been initiated by one authority, the same shall be concluded by that authority irrespective of the fact that tax payer fell within the jurisdiction of the other authority. Though a reading of the circular dated 05-10-2018 referred to by the learned counsel for the



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petitioner possibly indicates that even when an enquiry had been initiated by one Authority and summons had been issued by that Authority, the entire proceedings under Section 74 should be initiated and culminated by that authority. However, I am of the view that the circular does not appear to be in tune with the clear meaning of the statutory provisions of Section 6(2)(b) as elaborated by the Allahabad High Court in ***G.K Trading Company (Supra)***. As already indicated, my reading of the provision suggests that the view taken by the Allahabad High Court in ***G.K Trading Company (Supra)*** is the correct position in law. Therefore, I find no merit in these writ petitions. They are accordingly dismissed. All questions including the question as to whether the proceedings should have been initiated and continued under Section 74 of the CGST/SGST Acts are left open and it is open to the petitioner to raise objections to the proceedings on that ground also before the authorities. Considering the fact that these writ petitions were pending in this court since 2020 it is directed that if the petitioners where to file appeals against the orders impugned in these writ petitions within two weeks from the date of receipt of a certified copy of this judgment, those appeals shall be treated as having been filed in time and the Appellate Authority shall consider and dispose of the appeals on merits in accordance



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with the law after affording an opportunity of hearing to the respective petitioners within a period of two months from the date of receipt of a certified copy of this judgment.

Sd/-  
**GOPINATH P.**  
**JUDGE**

AMG





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PETITIONER EXHIBITS

- EXHIBIT P1 COPY OF NOTICE ISSUED BY THE 3RD RESPONDENT.
- EXHIBIT P1(a) COPY OF STATEMENT ISSUED BY THE 3RD RESPONDENT.
- EXHIBIT P1(b) COPY OF LETTER FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT.
- EXHIBIT P2 COPY OF LETTER SUBMITTED BY THE PETITIONER BEFORE THE 4TH RESPONDENT.
- EXHIBIT P3 COPY OF PENALTY NOTICE ISSUED BY THE 5TH RESPONDENT TO THE PETITIONER FOR THE YEAR 2017-18.
- EXHIBIT P3(a) COPY OF NOTICE PROPOSING DEMAND TAX ISSUED BY THE 5TH RESPONDENT TO THE PETITIONER FOR THE YEAR 2017-18.
- EXHIBIT P3(b) COPY OF PENALTY NOTICE ISSUED BY THE 5TH RESPONDENT TO THE PETITIONER FOR THE YEAR 2018-19
- EXHIBIT P4 COPY OF PENALTY NOTICE ISSUED BY THE 5TH RESPONDENT TO THE PETITIONER FOR THE YEAR 2019-20
- EXHIBIT P5 COPY OF LETTER SUBMITTED BY THE PETITIONER BEFORE THE 5TH RESPONDENT.
- EXHIBIT P6 COPY OF JUDGMENT IN WP(C) NO.34457/2019 OF THIS HON'BLE COURT.
- EXHIBIT P7 COPY OF OBJECTION SUBMITTED BY THE PETITIONER BEFORE THE 5TH RESPONDENT FOR 2017-18.
- EXHIBIT P7(a) COPY OF OBJECTION SUBMITTED BY THE PETITIONER BEFORE 5TH RESPONDENT FOR 2018-19



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- EXHIBIT P7(b) COPY OF OBJECTION SUBMITTED BY THE PETITIONER BEFORE THE 5TH RESPONDENT FOR 2019-20
- EXHIBIT P8 COPY OF SHOW CAUSE NOTICE ISSUED BY THE 5TH RESPONDENT TO THE PETITIONER FOR 2017-18.
- EXHIBIT P8(a) COPY OF SHOW CAUSE NOTICE ISSUED BY THE 5TH RESPONDENT TO THE PETITIONER FOR 2018-19.
- EXHIBIT P8(b) COPY OF SHOW CAUSE NOTICE ISSUED BY THE 5TH RESPONDENT TO THE PETITIONER FOR 2019-20.
- EXHIBIT P9 COPY OF OBJECTION FILED BY THE PETITIONER BEFORE THE 5TH RESPONDENT FOR 2017-18.
- EXHIBIT P9(a) COPY OF OBJECTION FILED BY THE PETITIONER BEFORE THE 5TH RESPONDENT FOR 2018-19.
- EXHIBIT P10 COPY OF ORDER ISSUED BY THE 5TH RESPONDENT TO THE PETITIONER FOR 2017-18.
- EXHIBIT P10(a) COPY OF ORDER ISSUED BY THE 5TH RESPONDENT TO THE PETITIONER FOR 2018-19.
- EXHIBIT P10(b) COPY OF ORDER ISSUED BY THE 5TH RESPONDENT TO THE PETITIONER FOR 2019-20



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APPENDIX OF WP(C) 18122/2020

PETITIONER EXHIBITS

EXHIBIT P1	COPY OF NOTICE ISSUED BY THE 2ND RESPONDENT
EXHIBIT P1A	COPY OF SUMMONS ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER
EXHIBIT P1B	COPY OF STATEMENT FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT
EXHIBIT P1C	COPY OF THE STATEMENT FILED BY THE PETITIONER
EXHIBIT P2	COPY OF LETTER SUBMITTED BY THE PETITIONER BEFORE THE 4TH RESPONDENT
EXHIBIT P3	COPY OF NOTICE ISSUED BY THE 5TH RESPONDENT
EXHIBIT P3A	COPY OF NOTICE ISSUED BY THE 5TH RESPONDENT
EXHIBIT P3B	COPY OF NOTICE ISSUED BY THE 5TH RESPONDENT
EXHIBIT P4	COPY OF LETTER SUBMITTED BY THE PETITIONER BEFORE THE 5TH RESPONDENT
EXHIBIT P5	COPY OF LETTER SUBMITTED BY THE PETITIONER BEFORE THE 5TH RESPONDENT
EXHIBIT P6	COPY OF JUDGMENT IN WPC NO.34505/2019 OF THIS HON'BLE COURT
EXHIBIT P7	COPY OF LETTER SUBMITTED BY THE PETITIONER BEFORE THE 5TH RESPONDENT
EXHIBIT P7A	COPY OF LETTER SUBMITTED BY THE PETITIONER BEFORE THE 5TH RESPONDENT
EXHIBIT P8	COPY OF SHOW CAUSE NOTICE ISSUED BY THE 5TH RESPONDENT



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EXHIBIT P8A	COPY OF SHOW CAUSE NOTICE ISSUED BY THE 5TH RESPONDENT
EXHIBIT P9	COPY OF REPLY FILED BY THE PETITIONER BEFORE THE 5TH RESPONDENT
EXHIBIT P9A	COPY OF REPLY FILED BY THE PETITIONER BEFORE THE 5TH RESPONDENT
EXHIBIT P10	COPY OF ORDER ISSUED BY THE 5TH RESPONDENT
EXHIBIT P10A	COPY OF ORDER ISSUED BY THE 5TH RESPONDENT



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APPENDIX OF WP(C) 18127/2020

PETITIONER EXHIBITS

- EXHIBIT P1 COPY OF NOTICE ISSUED BY THE 2ND RESPONDENT.
- EXHIBIT P1 (A) COPY OF SUMMONS ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER.
- EXHIBIT P1 (B) COPY OF STATEMENT FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- EXHIBIT P1 (C) COPY OF STATEMENT FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT.
- EXHIBIT P1 (D) COPY OF STATEMENT FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT.
- EXHIBIT P2 COPY OF LETTER SUBMITTED BY THE PETITIONER BEFORE THE 4TH RESPONDENT.
- EXHIBIT P3 COPY OF NOTICE ISSUED BY THE 5TH RESPONDENT.
- EXHIBIT P3 (A) COPY OF NOTICE ISSUED BY THE 5TH RESPONDENT.
- EXHIBIT P4 COPY OF LETTER SUBMITTED BY THE PETITIONER BEFORE THE 5TH RESPONDENT.
- EXHIBIT P4 (A) COPY OF LETTER SUBMITTED BY THE PETITIONER BEFORE THE 5TH RESPONDENT.
- EXHIBIT P5 COPY OF LETTER SUBMITTED BY THE PETITIONER BEFORE THE 5TH RESPONDENT.
- EXHIBIT P6 COPY OF JUDGMENT IN W.P. (C) NO.34494/2019 OF THIS HON'BLE COURT.
- EXHIBIT P7 COPY OF LETTER SUBMITTED BY THE PETITIONER BEFORE THE 5TH RESPONDENT.
- EXHIBIT P7 (A) COPY OF LETTER SUBMITTED BY THE PETITIONER BEFORE THE 5TH RESPONDENT.



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- EXHIBIT P8 COPY OF SHOW CAUSE NOTICE ISSUED BY THE 5TH RESPONDENT.
- EXHIBIT P8(A) COPY OF SHOW CAUSE NOTICE ISSUED BY THE 5TH RESPONDENT.
- EXHIBIT P9 COPY OF REPLY FILED BY THE PETITIONER BEFORE THE 5TH RESPONDENT.
- EXHIBIT P9(A) COPY OF REPLY FILED BY THE PETITIONER BEFORE THE 5TH RESPONDENT.
- EXHIBIT P10 COPY OF ORDER ISSUED BY THE 5TH RESPONDENT.
- EXHIBIT P10(A) COPY OF ORDER ISSUED BY THE 5TH RESPONDENT.
- EXHIBIT P11 COPY OF STATEMENT GIVING THE DETAILS OF THE TAX ACTUALLY PAYABLE BY THE PETITIONER



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APPENDIX OF WP(C) 18081/2020

PETITIONER EXHIBITS

- EXHIBIT P1 COPY OF STATEMENT ISSUED BY THE 3RD RESPONDENT.
- EXHIBIT P2 COPY OF LETTER SUBMITTED BY THE PETITIONER BEFORE THE 5TH RESPONDENT.
- EXHIBIT P3 COPY OF JUDGMENT IN W.P.(C) NO.34451/2019 OF THIS HON'BLE COURT.
- EXHIBIT P4 COPY OF OBJECTION SUBMITTED BY THE PETITIONER BEFORE THE 5TH RESPONDENT.
- EXHIBIT P5 COPY OF SHOW CAUSE NOTICE ISSUED BY THE 5TH RESPONDENT.
- EXHIBIT P6 COPY OF OBJECTION FILED BY THE PETITIONER BEFORE THE 5TH RESPONDENT.
- EXHIBIT P7 COPY OF ORDER ISSUED BY THE 5TH RESPONDENT.



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PETITIONER EXHIBITS

- EXHIBIT P1 COPY OF STATEMENT ISSUED BY THE 3RD RESPONDENT.
- EXHIBIT P1(a) COPY OF STATEMENT ISSUED BY THE 3RD RESPONDENT.
- EXHIBIT P2 COPY OF LETTER SUBMITTED BY THE PETITIONER BEFORE THE 4TH RESPONDENT.
- EXHIBIT P3 COPY OF NOTICE ISSUED BY THE 5TH RESPONDENT FOR THE YEAR 2017-18
- EXHIBIT P4 COPY OF NOTICE ISSUED BY THE 5TH RESPONDENT FOR THE YEAR 2018-19
- EXHIBIT P5 COPY OF NOTICE ISSUED BY THE 5TH RESPONDENT FOR THE YEAR 2019-20
- EXHIBIT P6 COPY OF JUDGMENT IN WP(C) NO.34470/2019 OF THIS HON'BLE COURT.
- EXHIBIT P7 COPY OF SHOW CAUSE NOTICE ISSUED BY THE 5TH RESPONDENT FOR THE YEAR 2017-18
- EXHIBIT P8 COPY OF SHOW CAUSE NOTICE ISSUED BY THE 5TH RESPONDENT FOR THE YEAR 2018-19
- EXHIBIT P9 COPY OF REPLY FILED BY THE PETITIONER BEFORE THE 5TH RESPONDENT FOR THE YEAR 2017-18
- EXHIBIT P9(a) COPY OF REPLY FILED BY THE PETITIONER BEFORE THE 5TH RESPONDENT FOR THE YEAR 2018-19.
- EXHIBIT P9(b) COPY OF REPLY FILED BY THE PETITIONER BEFORE THE 5TH RESPONDENT FOR THE YEAR 2019-20
- EXHIBIT P10 COPY OF ORDER ISSUED BY THE 5TH RESPONDENT FOR THE YEAR 2017-18.





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EXHIBIT P10(a) COPY OF ORDER ISSUED BY THE 5TH RESPONDENT FOR  
THE YEAR 2018-19

EXHIBIT P10(b) COPY OF ORDER ISSUED BY THE 5TH RESPONDENT FOR  
THE YEAR 2019-20.



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PETITIONER EXHIBITS

- EXHIBIT P1 COPY OF STATEMENT ISSUED BY THE 3RD RESPONDENT
- EXHIBIT P2 COPY OF NOTICE ISSUED BY THE 5TH RESPONDENT
- EXHIBIT P2 (A) COPY OF NOTICE ISSUED BY THE 5TH RESPONDENT
- EXHIBIT P3 COPY OF NOTICE ISSUED BY THE 5TH RESPONDENT
- EXHIBIT P3 (A) COPY OF NOTICE ISSUED BY THE 5TH RESPONDENT.
- EXHIBIT P4 COPY OF NOTICE ISSUED BY THE 5TH RESPONDENT
- EXHIBIT P5 COPY OF LETTER SUBMITTED BY THE PETITIONER BEFORE THE 5TH RESPONDENT
- EXHIBIT P6 COPY OF JUDGMENT IN W.P(C) NO. 34560/2019 OF THIS HON'BLE COURT.
- EXHIBIT P7 COPY OF OBJECTION SUBMITTED BY THE PETITIONER BEFORE THE 5TH RESPONDENT.
- EXHIBIT P7 (A) COPY OF OBJECTION SUBMITTED BY THE PETITIONER BEFORE THE 5TH RESPONDENT.
- EXHIBIT P8 COPY OF SHOW CAUSE NOTICE ISSUED BY THE 5TH RESPONDENT.
- EXHIBIT P9 COPY OF SHOW CAUSE NOTICE ISSUED BY THE 5TH RESPONDENT
- EXHIBIT P10 COPY OF ORDER ISSUED BY THE 5TH RESPONDENT.
- EXHIBIT P10 (A) COPY OF ORDER ISSUED BY THE 5TH RESPONDENT.