



Digitally
signed by
RAVI
SHANKAR
MANDAVI
Date:
2025.10.17
16:32:23
+0530



2025:CGHC:51576

NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No. 148 of 2025

1 - Harsh Wadhwani Proprietor Vijay Laxmi Trade Company Aged About 23 Years, Son Of Santosh Wadhwani Resident Of Villa- No. 194, Sapphire Greens, Vidhansabha Road Raipur, Chhattisgarh, 492001.

2 - Santosh Wadhwani Authorised Representative Of Vijay Laxmi Trade Company, Aged About 51 Years, Son Of Roopchand Wadhwani, Resident Of Villa No.194, Sapphire Greens Vidhansabha Road Raipur, Chhattisgarh. 495001.

... Petitioner(s)

versus

1 - Additional Director General Directorate General Of Gst Intelligence Raipur Zonal Unit 4th Floor, Rio Complex, Near Fruit Mandi, Lalpur, Dhamtari, Road Raipur, (Chhattisgarh) Email- dggsti-raipur@gov.in

2 - Deputy Commissioner Of State Tax Division -02raipur Chhattisgarh Office Of The Joint Commissioner, State Of Tax Division-02, Raipur (Chhattisgarh)

3 - Superintendent/appraiser/senior Intelligence Officer Directorate General Of Gst Intelligence Raipur Zonal Unit 4th Floor Rio Complex, Near Fruit Mandi Lalpur, Dhamtari Road Raipur (Chhattisgarh) Email dggsti-raipur@gov.in

4 - Joint Commissioner State Tax Division- 02, Raipur (Chhattisgarh)

5 - Union Of India Through- Secretary Department Of Revenue Ministry Of Finance North Block- New Delhi- 110001.

6 - State Of Chhattisgarh Through- Secretary Commercial Tax -Gst, Department Mantralaya, Mahanadi Bhawan, Atal Nagar Nawa Raipur District- Raipur (C.G.)

7 - Commissioner Of Commercial Tax Gst Department Officer Of The Commissioner Of Commercial Tax Gst Department North Block- Sector- 19, Atal Nagar Nawa Raipur District- Raipur (C.G.)

8 - Principal Commissioner Cgst And Central Excise Raipur C.G. Office Of The Principal Commissioner Cgst And Central Excise Raipur (Cg) Gst Bhawan, Dhamtari Road, Tikrapara Raipur -492001 Chhattisgarh.

9 - Idbi Bank Through- Nodal Officer Idbi Bank Ltd, Wallfort Ozone Near Fafadihchowli Fafadih Bilaspur Road Raipur- 492001.

10 - ICICI bank through- nodal officer ICICI bank Ltd. Wallfort Ozone Near Fafadih (Wrongly Mentioned As Gagadih In The Attachment From Chokw, Raipur -492001.

... Respondent(s)

(Cause title taken from Case Information System)

For Petitioners	: Mr. Manoj Paranjpe, Sr. Advocate assisted by Mr. Siddharth Dubey, Advocate
For Respondents No.1, 3 & 8	: Mr. Maneesh Sharma, Advocate
For State/Respondents No.2,4,6 & 7.	: Ms. Anuradha Jain, Panel Lawyer
For Respondent No.10/ICICI	: Mr. Amandeep Singh, Advocate appears on behalf of Mr. Pankaj Singh, Advocate

Hon'ble Shri Justice Naresh Kumar Chandravanshi

Order on Board

16/10/2025

2. This petition has been preferred by the petitioners seeking following relief(s) :

“10.1 Quashing/setting-aside Annexure “P/1”, Annexure “P/2” and Annexure “P/14”(Colly).

10.2 Directing respondent No.1 to withdraw the negative balance/block created in the Electronic Credit Ledger (ECL) of the petitioner/assessee by the aforesaid authority.

10.3 Grant any other relief(s), and/or pass any such order(s) that this Hon’ble Court may deem fit in facts and circumstances of the case.”

3. Learned counsel for petitioners would submits that petitioners had run a trading business in the name and style of Ms. Vijay Laxmi Trade Company, Raipur (C.G.) for which they had filed return in Form GSTR-3B and claimed Input Tax Credit (ITC) for the financial year 2024-2025 to which respondent No.3 issued notice (Annexure P/6) dated 02.07.2025 under Section 70 of the Central Goods and Services Act, 2017 (henceforth, ‘the Act’), which was responded by the petitioner by filing reply dated 28.07.2025. Thereafter, respondent No.3 again sent summons (Annexure P/14) dated 11.09.2025 and 23.09.2025, but in that summons, respondent No.3 only directed the petitioner to appear in person and tender oral evidence and it has not been specified in those summons that respondent want their oral evidence pertaining to which parties, whereas, in first summons, the respondent had mentioned about two parties namely (1) M/s. Taj Enterprises and

are ready to cooperate in enquiry and record their oral evidence by satisfying all the queries needed by the respondent officers/authorities pertaining to aforesaid two firms. He further submits that this petition may be disposed of, the respondent officers/authorities may be directed that no coercive steps shall be taken against the petitioners pertaining to the enquiry conducted for aforesaid two firms.

4. In reply, learned counsel for the respondents No.1 & 3 who is main contesting party would submit that upon scrutiny of return in Form GSTR-3B filed by the petitioners with respect to evasion of tax by obtaining and passing fake Input Tax Credit (ITC) for the financial year 2024-2025 was found to be filed on the basis of fake invoices, therefore, notice (Annexure P/6) dated 02.07.2025 was sent to the petitioners pertaining to aforesaid two firms. Though they have filed reply, but, there were some discrepancies which were revealed and some clarifications were required, thereby, subsequent summons (Annexure P/14) dated 11.09.2025 and 23.09.2025 have been sent to the petitioners for tendering their oral evidence.

5. Learned counsel for the respondents 1 & 3 further submits that upon enquiry after recording oral evidence of petitioners, if any discrepancies /false claim/ evasion of tax is found, then appropriate steps may be taken against the petitioners in accordance with law. He further submits that if the petitioners will

officers/authorities satisfied, then there will be no need to take any coercive steps against the petitioners. The issue persists between parties is enquiry pertaining to the return in Form GSTR-3B filed by the petitioners and claiming fake Input Tax Credit (ITC) for the financial year 2024-2025 on the basis of fake invoices, which is to be enquired by the respondent officers/authorities pertaining to the issue particularly in respect of aforesaid two firms namely (1) M/s. Taj Enterprises and (2) M/s. Agastya Enterprises, to which respondent officers/authorities want to record statements of the petitioners.

6. In view of the above discussions, this Court directs that petitioners shall remain present before the concerned investigating officers/authorities in the O/o. Director General, GST Intelligence, Raipur **on 28th October, 2025** for the purpose of enquiry and thereafter as and when required by the respondent officers/authorities. If the petitioners cooperate in the investigation, the Central GST Authority shall not take any coercive steps against the petitioners in respect to aforesaid two firms namely (1) M/s. Taj Enterprises and (2) M/s. Agastya Enterprises.
7. Having considered the contentions made by learned counsels for both the parties, it is further observed that the objections filed by the petitioners (Annexure P/13 Colly) shall be disposed of by the respondent officers/authorities as early as possible, by passing speaking order in accordance with law.

8. This writ petition is accordingly disposed of in the above terms.

However, there shall be no order as to costs.

9. In view of the disposal of the writ petition, interim application(s), if any, shall also stands disposed of.

Sd/-
(Naresh Kumar Chandravanshi)
Judge

Ravi Mandavi