



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION (L) NO. 40917 OF 2025

Tuesonpower International Pvt. Ltd. & Anr.

...Petitioners

Versus

Union of India & Anr.

...Respondents

Mr. Abhishek A. Rastogi a/w Pooja Rastogi, Meenal Songire & Aarya More for
Petitioner.

Mr. Ram Ochani a/w. Sangeeta Yadav for Respondents.

CORAM: G. S. KULKARNI &
AARTI SATHE, JJ.

DATE: 12th FEBRUARY 2026

P.C.

1. We have heard the learned Counsel for the parties at some length, on the present Writ Petition filed under Article 226 of the Constitution of India. Mr. Rastogi, learned Counsel for the Petitioners has confined this Petition to the prayers of the Petition which are to the effect that the Petitioner No.2 be permitted to be accompanied by an advocate to attend the hearing of the summons proceedings by sitting at a visible but not audible distance at the hearing being conducted by the officers of Respondent No.2, and that the proceedings be videographed at the cost of the Petitioner. Insofar as the other prayers in the Petition are concerned, Mr. Rastogi, learned Counsel for the Petitioners, submits that the same are not pressed at this stage. Accordingly, all contentions of the parties in that regard are expressly

kept open, including the remedy of the Petitioners, if any, to approach the appropriate forum as may be permissible in law.

2. It appears from the record that a summons under Section 70 of the Central Goods and Services Tax Act, 2017 (CGST Act) is issued to the Petitioners, more particularly to Petitioner No. 2. The inquiry pertains to the input tax credit availed by the Petitioner No.1–Company on purchases stated to have been made bona fide from suppliers, namely M/s. Zes Stock Enterprises and M/s. New Era Enterprises.

3. The case of the Petitioners is that all such transactions were genuine and supported by valid tax invoices, which, according to the Petitioner were duly reflected in the GSTR-2B returns. It is also Petitioner’s case that payments in respect of the said transactions were made through proper banking channels. The Petitioners contend that the GST registrations of the said suppliers came to be cancelled by the Department and that the suppliers have filed statutory appeals before the jurisdictional GST authorities, which are stated to be pending consideration.

4. The Petitioners contend that the Petitioners are ready and willing to cooperate with the inquiry as initiated, subject matter of the summons in question. It is further contended that Petitioner No. 2 is suffering from cancer which would therefore require appropriate humanitarian consideration at the hands of the Department.

5. On the other hand Mr. Ram Ochani, learned Counsel for Respondents submits that Petitioner No. 2 needs to cooperate in the inquiry and furnish all necessary documents and information as may be called for. In opposing the prayers as pressed by the Petitioner he submits that the proceedings are conducted in premises equipped with CCTV cameras and, therefore, no separate directions for videography or additional safeguards are warranted in the facts of the present case.

6. In support of the prayer that the proceedings be videographed and that the Petitioners be permitted to be accompanied by an advocate at a visible but not audible distance during the course of the summons proceedings conducted by the officers of Respondent No. 2, Mr. Rastogi has drawn our attention to an order passed by a Co-ordinate Bench of this Court in Suumaya Industries Ltd. Vs. Union of India and Ors.¹, , wherein the Revenue had consented to a similar arrangement.

The relevant extract of the said order reads thus:

“P.C.

1. Heard the counsel and keeping open all rights and contentions of the parties following consent order is passed :-

(a) All statements recorded pursuant to the summons issued to the Directors/Employees of Petitioner shall be video recorded at the cost of Petitioner. (b) An advocate may accompany the person who is summoned and whose statement is being recorded under Section 70 of the Central Goods and Service Tax (CGST) Act, but the advocate shall not interfere, interrupt or disturb recording of statement. The advocate may sit at visible distance but not at audible distance.

(c) Copies of panchanama pertaining to inspection proceedings issued under Section 67 of the CGST Act shall be provided to Petitioner within two weeks from the time this order is uploaded.

1 [2023 (69) G.S.T.L. 351 (Bom.) / (2023) 3 Centax 130 (Bom.)]

(d) Mr. Rastogi assures the Court that all employees/directors of Petitioner shall co-operate with the authorities because Petitioner has no intention to evade any tax.”

7. Having heard the learned Counsel for the parties and having perused the record, considering the facts and circumstances of the case we are of the opinion that the request as made by the Petitioners could have been appropriately considered by the concerned officials. Petitioner No. 2 is stated to be undergoing treatment for cancer. The Petitioner, at his own cost, seeks that the proceedings be videographed. It is also brought to our notice that in *Suumaya Industries Ltd. vs. Union of India (supra)*, a Co-ordinate Bench of this Court had accepted a similar arrangement.

8. Considering the nature of the inquiry, which is pursuant to summons issued under Section 70 of the CGST Act, 2017, and bearing in mind that the Petitioner No.2 expresses willingness to cooperate with the investigation, we are inclined to accept the limited request as made on behalf of the Petitioners.

9. In this view of the matter, the Petition deserves to be disposed of in terms similar to the directions issued in *Suumaya Industries Ltd. (supra)*. Hence, the following order is passed:—

ORDER

i. The statements of Petitioner No.2 being recorded in the summons inquiry be video recorded at the cost of the Petitioners.

- ii. The advocate for Petitioner No.2 is permitted to accompany Petitioner No.2 for the summons enquiry, however, the advocate shall not interfere, interrupt or disturb recording of the statements of Petitioner No.2. The advocate may sit at a visible distance but not at audible distance.
- iii. We clarify that the present order has been passed in the peculiar facts and circumstances of the case and shall not be treated as a precedent.
- iv. The Petition stands disposed of in the aforesaid terms. No costs.

(AARTI SATHE, J.)

(G. S. KULKARNI, J.)

