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

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Date of decision: 12.05.2022

+ **W.P.(C) 7390/2022**

M/S SHAKTI OIL AND CHEMICAL CO. THROUGH ITS PROP.
ARUN GOEL Petitioner

Through: Mr A.K. Babbar and Mr Surendera
Kumar, Advs.

versus

COMMISSIONER OF DGST DELHI & ORS. Respondents

Through: Mr Satyakam, ASC for R-1 to 3.
Mr Sandeep Kumar and Mr Vijay
Thakran.

CORAM:**HON'BLE MR JUSTICE RAJIV SHAKDHER****HON'BLE MS JUSTICE POONAM A. BAMBA****[Physical Court Hearing/Hybrid Hearing (as per request)]****RAJIV SHAKDHER, J.: (ORAL)**

1. Issue notice.
 - 1.1. Mr Satyakam accepts notice on behalf of the respondents/revenue.
2. With the consent of the counsel for the parties, the writ petition is taken up for hearing and final disposal, at this stage itself.
3. The substantive prayers made in the writ petition read as follows:
 - a. Issue a Writ, order direction quashing the impugned order dated 04.04.2022 (Annexure P-3) and ordering de-sealing of business premises immediately as the issue is covered by Decision of this Hon'ble Court in CWP No. 10287/2018 (P-6) and as such also order for enforcement of petitioner fundamental right guaranteed under Article 19(1)(g) of the Constitution of India to carry on his business;*
 - b. Petitioner prays for awarding of cost for malicious*



prosecution and that too without authority of law and in defiance to law already settled by this Hon'ble Court in CWP. No. 10287/2018. Moreover the Respondent had acted disregarding the procedure as set out under Sec.67(4) and Sec. 67(10) of the CGST/DGST Act as there is no mention of drawing a Panchnama which is mandatory in the search and seizure. Petitioner also prays for a direction to Respondent No. 1 to issue practice direction with regard to exercise of power of search and seizure U/s 67 of the CGST/DGST Act/Rules.

c. To direct the Respondent to de-seal the business premises and release goods lying in the business premises in order to enable petitioner to carry on his business. However, they may take whatever record /documents from premises as required by them by giving copy of the same to petitioner.”

3.1. Although the prayers made in the writ petition are prolix, Mr A.K. Babbar, who appears on behalf of the petitioner, concedes that the principal grievance of the petitioner is that its premises lie sealed.

4. According to Mr Babbar, the powers to seal under Section 67(4) of the Delhi Goods and Services Tax Act, 2017/Central Goods and Service Tax, 2017 are confined to the fact and situation adverted to in the said provision.

4.1. Mr Satyakam, on the other hand, says that in case the petitioner produces the relevant documents, the respondents/revenue will have no objection to the subject premises being de-sealed.

5. According to us, the writ petition can be disposed of, with the following directions:

(i) The authorized representative of the petitioner will present himself/herself with the relevant documents before the concerned officer tomorrow i.e., 13.05.2022, albeit latest by 11:00 A.M.



(ii) The respondents/revenue will de-seal the subject premises tomorrow i.e., 13.05.2022 by 07:00 P.M.

(iii) In case the documents produced by the petitioner are found to be deficient, appropriate steps, in accordance with the law, will be taken. However, sealing will not continue, beyond the timeframe indicated herein.

5.1. It is ordered accordingly.

6. The case file shall stand consigned to the record.

RAJIV SHAKDHER, J

POONAM A. BAMBA, J

MAY 12, 2022/rb

[Click here to check corrigendum, if any](#)