

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 2132 of 2019**

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M/S GOLDEN COTTON INDUSTRIES

Versus

UNION OF INDIA

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Appearance:

MR PARESH V SHETH(3998) for the PETITIONER
for the RESPONDENT(s) No. 1,2,3,4

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CORAM: HONOURABLE MS.JUSTICE HARSHA DEVANI
and
HONOURABLE DR.JUSTICE A. P. THAKER

Date : 06/02/2019

ORAL ORDER

(PER : HONOURABLE MS.JUSTICE HARSHA DEVANI)

1. Mr. Paresh Sheth, learned advocate for the petitioner has invited the attention of the court to the provisions of sub-section (2) of section 67 of the Central Goods and Services Tax Act, 2017, to submit that in this case, the concerned officer, either pursuant to an inspection carried out under sub-section (1) or otherwise, has reasons to believe that any goods liable to confiscation or any documents or books or things, which in his opinion shall be useful for or relevant to any proceedings under the Act, are secreted in any place, a search or seizure can be carried out, and such goods, documents or books or things can be seized. Therefore, the basic requirement is that the goods, documents, books or things should have been secreted in any place. It was submitted that in the facts of the present case, the goods in respect of

which the impugned order of prohibition under rule 139(4) of the rules has been issued, are the goods which are accounted for in the books of account and are not secreted anywhere, and hence, the order of prohibition is contrary to the provisions of sub-section (2) of section 67 of the Act.

2. Having regard to the submissions advanced by the learned advocate for the petitioner, **Issue Notice** returnable on 21st February, 2019.

Direct Service is permitted qua respondents No.3 and 4. The petitioner is permitted to serve respondents No.1 and 2 directly through Speed Post in addition to the normal mode of service at its own cost.

(HARSHA DEVANI, J)

(A. P. THAKER, J)

B.U. PARMAR

