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[2021] 128 taxmann.com 250 (Andhra Pradesh)[19-04-2021]

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**GST : Where Competent Authority lodged complaint against assesseees for committing offence u/s 132(1)(i) and they had been summoned to appear before Investigating Officer, Investigating Officer was to be directed that no coercive steps will be taken against assesseees including arrest as and when they appear before him**

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[2021] 128 taxmann.com 250 (Andhra Pradesh)

**HIGH COURT OF ANDHRA PRADESH**

**Nannapaneni Krishnamurthy**

**v.**

**State of Andhra Pradesh\***

R. RAGHUNANDAN RAO, J.  
CRIMINAL PETITION NO. 2440 OF 2021  
IA NO. 2 OF 2021  
APRIL 19, 2021

**Section [132](#) of the Central Goods and Services Tax Act, 2017/Section [132](#) of the Andhra Pradesh Goods and Services Tax Act, 2017 - Offences - Punishments for certain offences - Competent Authority lodged complaint against assesseees for committing offence under section 132(1)(i) - Further assesseees had been summoned to appear before Investigating Officer on 22-4-2021 and 24-4-2021 respectively - Assesseees filed criminal petition and stated before High Court that they would be appearing before Investigating Officer on 22-4-2021 and 24-4-2021 but apprehend that coercive action would be taken against them including arrest without any such requirement being there - Whether Investigating Officer was to be directed that no coercive steps will be taken against assesseees including arrest as and when they appear before him on 22-4-2021 and 24-4-2021 or such further dates without obtaining further orders from High Court - Held, yes [Para 7] [In favour of assessee]**

**(NR)**

**Vimal Varma Vasi Reddy, Adv. for the Petitioner.**

**ORDER**

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1"The petitioners are accused Nos.12 and 13 in Crime No. 8 of 2021 in CID Police Station, Andhra Pradesh under sections 420, 467, 468 and 471 read with section 120(E) IPC and sections 132(1)(i) read with section 132(1)(a)(b) and (f) of the APGST Act, 2017.

2. Sri Srinivas Dammalapati, learned Senior Counsel appearing for Vimal Varma Vasireddy, learned counsel for the petitioners would submit that the only allegation against the petitioners in the entire complaint is that they are intermediaries, who helped in rotating the money between the buyers and sellers of various goods and services, who are arrayed as other accused in this complaint.

3. He would submit that none of the provisions of the APGST Act, 2017 much less section 132 of the APGST Act would be applicable to the petitioners even if the allegations in the complaint are taken to be true. He would also submit that there are no allegations against the petitioners in relation to the other offences set out in the complaint.

4. Sri Srinivas Dammalapati also submits that the petitioners have no intention of avoiding the investigation as they would be able to demonstrate their innocence in relation to the allegations made against them. He submits that the petitioners have been summoned to appear before the investigating officer on 22-4-2021 and 24-4-2021 respectively. The petitioners would be appearing before the investigating officer on those days.
5. However, Sri Srinivas Dammalapati apprehends that coercive action would be taken against the petitioners including arrest of the petitioners without any such requirement being there.
6. Sri J.N. Bhushan, learned Additional Advocate General appearing for the respondents submits that the respondents are not taking any coercive steps against the petitioners unless they refuse to cooperate with the investigation. He submits that notice under section 41-A Cr.P.C has also been issued which would demonstrate that the state is not taking any coercive steps unless required.
7. Recording the above said submission, the investigation in this complaint may go on. However, no coercive steps will be taken against the petitioners including arrest as and when they appear before the Investigating Officer on 22-4-2021 by petitioner No. 2 and 24-4-2021 by petitioner No. 1 or such further dates without obtaining further orders from this Court.

S.K. JAIN

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\*In favour of assessee.