IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/SPECIAL CIVIL APPLICATION NO. 2091 of 2019

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MOHIT MINERALS PVT. LTD.
Versus
UNION OF INDIA

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Appearance:
MR JK MITTAL,MR HARDIK P MODH, MR AMIT LADDHA (5344) for the PETITIONER(s) No. 1
for the RESPONDENT(s) No. 4
MR NIRZAR S DESAI(2117) for the RESPONDENT(s) No. 1,2,3

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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. J. K. Mittal, learned advocate with Mr. Hardik Modh, learned advocate for the petitioner has submitted that sub-section (2) of section 67 of the Central Goods and Services Tax Act, 2017 requires the proper officer to have a reason 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, whereupon he may authorise any officer to carry out search or seizure under the said sub-section. It was submitted that from the record of the case, it appears that the proper officer could not have any reason to believe as contemplated under sub-section (2) of section 67 of the Act, and hence, the entire search proceedings are without authority of law.

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.

(HARSHA DEVANI, J)

(A. P. THAKER, J)

Z.G. SHAIKH