

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CRIMINAL APPLICATION NO. 12321 of 2022**

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IDARISH SULEMAN HAYAT

Versus

STATE OF GUJARAT

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Appearance:

MR CHETAN K PANDYA(1973) for the Applicant(s) No. 1

for the Respondent(s) No. 2

MS MOXA THAKKAR, APP for the Respondent(s) No. 1

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CORAM:HONOURABLE MR. JUSTICE ILESH J. VORA**Date : 24/11/2022****ORAL ORDER**

Heard Mr. C.K. Pandya, learned counsel for the applicant.

This application is filed for quashing of proceedings of Criminal Complaint No.132471 of 2021 filed by the respondent no.2 under Section 174 of the Indian Penal Code read with Section 70(1) of the Gujarat Goods & Service Tax Act, 2017 and Central Goods & Service Tax Act, 2017. The allegations are to the effect that the applicant had avoided the summons issued to him. Learned advocate for the applicant would submits that, the applicant has appeared before the authority and his statement under Section 67 of the Gujarat Goods & Service Tax Act, 2017 has already been recorded by the authority.

Considering the allegations levelled in the complaint, the

matter deserves consideration. Let **Rule** be issued returnable on **03.04.2023**. Learned APP waives service of rule for the respondent-State. Meanwhile, relief in terms of para-25(b) is granted. Direct service is permitted for respondent no.2.

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(ILESH J. VORA,J)