

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 20445/2025

Shekhar Shantilal Bhattad S/o Shri Shantilal Bhattad

-----Petitioner

Versus

Union Of India and Ors.

-----Respondents

For Petitioner(s)	:	Mr. Sehban Naqvi with Mr. Sahil Khan
For Respondent(s)	:	Mr. Kinshuk Jain, Sr. Standing Counsel with Mr. Saurabh Jain

HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH SHARMA
HON'BLE MRS. JUSTICE SANGEETA SHARMA

Order

12/01/2026

Issue notice to the respondents.

Mr. Kinshuk Jain, learned counsel enters appearance and takes notice on behalf of respondents.

Learned counsel for the respondent, at this stage, invited our attention to a recent judgment passed by the Hon'ble Apex Court in the case of **Armour Security (India) Ltd. Vs. Commissioner, CGST, Delhi East, Commissionerate and Ors. [Special Leave Petition (C) No.6092/2025]**, decided on 14.08.2025, to submit that only summons have been issued to the petitioner. The essential paragraphs No.56, 57, 58 and 59 and relevant paragraph No.74 of the said judgment read as under:

"56. Section 70 of the CGST Act empowers a proper officer to summon any person whose presence is considered necessary for giving evidence or producing documents or any other relevant material in an inquiry. The issuance of summons is one of the instruments employed by the Department to obtain information, documents, or statements in cases involving suspected tax evasion. Such summons may be issued to the person under investigation

or to a person considered a witness in investigation against another person.

57. A summons is not the culmination of an investigation, but merely a step in its course. It is in this context that the legislature has used the term "inquiry" in Section 70, as at the stage of issuing a summons, the Department is primarily engaged in gathering information regarding a possible contravention of law, which may subsequently form the basis for proceedings against an Assessee. Since the objective is to collect information, the Department has, in certain instances, advised resorting to a letter of requisition in place of a formal summons.

58. At the stage of issuing a summons, the Department is yet to determine whether proceedings should be initiated against the Assessee. Such evidence-gathering and inquiry do not constitute "proceedings" within the meaning of Section 6(2)(b) of the CGST Act. The mere issuance of a summons cannot be equated with proceedings barred under the Act, as the subject matter cannot be ascertained solely through summons. That said, summons should not be issued in routine matters or for documents readily available on the GST portal. They ought to be issued after much thought and consideration as to the exact information required. We acknowledge that the issuance of multiple, cyclostyled summons may indicate a roving inquiry.

59. We affirm and appreciate the view taken by the High Court of Allahabad in *G.K. Trading (supra)* and the High Court of Kerala in *K.T. Saidalavi (supra)* respectively. The High Court of Allahabad rightly held that the issuance of summons cannot be conflated with a statutory step taken upon conclusion of an inquiry. Similarly, the High Court of Kerala was correct in holding that initiation of inquiry or the issuance of summons does not amount to the initiation of "any proceedings". The phrase "initiation of any proceedings" refers specifically to the issuance of a notice under the relevant provisions of the GST enactment.

60-73.....x.....

74. In the facts of the present case, the mere issuance of summons does not imply that the Department has decided to proceed against the taxpayer for recovery of liability. Therefore, issuance of summons, by no stretch, can be considered as the initiation of proceedings, since at that stage, the Department still retains the discretion not to initiate any proceedings. A mere contemplation or possibility of initiating action cannot be equated with "proceedings", as doing so would undermine the framework of cross-empowerment under the Act. Even when a discovery is made during the search proceedings under Section 67 of the CGST Act, the Department is required to bring such proceedings to a definitive conclusion, either by issuing a show cause notice under Section 74 or by dropping the matter altogether."

He, therefore, submits that at this stage, the petitioner ought to be directed to present himself for giving his statement.



Considering the observations of the Hon'ble Apex Court, we direct the petitioner to present himself and give his statement. However, no coercive steps shall be taken against the petitioner till the next date of hearing.

List on 09.02.2026.

Reply, if any, be filed.

(SANGEETA SHARMA),J

(SANJEEV PRAKASH SHARMA),ACTING CJ

SANJAY KUMAWAT/RAJAT/29