

**GIB/MP/Kanishka Matta /26.08.2020/HC-155**

**High Court Category :** GST Authorities

**State :** Madhya Pradesh

**Order No.:** GIB/MP/Kanishka Matta /26.08.2020/HC-155

**Name of Entry :**

Smt. Kanishka Matta v. Union of India

**Date :** 26-08-2020

**Breif Issue :**

**Fact & Issues Involved:**

The petitioner is the wife of the proprietor of the firm functioning in the name and style of M/s. S. S. Enterprises. The firm is in the business of Confectionery and Pan Masala items. Search operation was carried out at the business premises as well as residential premises by the Department and cash of around Rs. 66 lakhs were seized. She contended that the department is not competent to seize the cash under Section 67(2) of the Central Goods and Services Tax Act, 2017 ('CGST Act') since cash cannot be treated as document, book or things. Therefore, the department should be directed to release the cash seized by it. The Hon'ble Madras High Court on going through the provisions of Section 67(2) of the CGST Act observed that the said section provides that confiscation of any documents or books or things, secreted in any place, which in the opinion of proper officer shall be useful for or relevant to any proceedings under CGST Act.

**Decision of Advance Ruling Authority :**

**Decision:**

Therefore, in view of interpretation of the word 'thing', money shall be included and hence, the cash has been rightly seized by the department from the petitioner. Further, unless and until the investigation is carried out and the matter is finally adjudicated, the question of releasing the amount does not arise.