

**GIB/Guj/Paresh Nathalal Chauhan/24-12-2019/HC-156**

**High Court Category :** Search & Seizure

**State :** Gujarat

**Order No.:** GIB/Guj/Paresh Nathalal Chauhan/24-12-2019/HC-156

**Name of Entry :**

Paresh Nathalal Chauhan v. State of Gujarat

**Date :** 24-12-2019

**Breif Issue :**

**Fact & Issues Involved:**

The Hon'ble High Court observed that as per the panchnama, the family members of the assessee were under house arrest for 8 days. There is no provision under the GST Act which empower the authorized officer to confine family members in this manner and to interrogate them day and night. In the given case, the authorization was for search and seizure of goods liable for confiscation, documents, books or things. Continuous stay of the officers for so many days was not for search of the premises but to search the assessee to obtain information of the place where the documents could have been secreted by him, was totally unauthorized as it was not backed by any statutory provision. Hence, the concerned officer converted it into a search for a person and investigation, which was not backed by any statutory provision.

**Decision of Advance Ruling Authority :**

**Decision:**

In view of the above, the Hon'ble High Court held the search and seizure conducted at the premises of the assessee was illegal and not justified.