

GIB/GJ/Anmol Traders/27-12-2019/HC-17

High Court Category : Inquiry & Investigation

State : Gujarat

Order No.: GIB/GJ/Anmol Traders/27-12-2019/HC-17

Name of Entry :

M/s Anmol Traders

Date : 27-12-2019

Breif Issue :

Issues Involved:

Who can conduct valid Inquiry under GST-Center or State, if jurisdiction is under State. Whether both authorities can conduct parallel investigations.

Fact of the Case:

Investigation had been commenced by the officer under the CGST Act. Summons also issued by SGST authority later. Further State Authorities was also asked to the petitioner that what was the status of search carried out by the CGST Department also asked about seizure of books by the CGST Department. It means SGST Department was aware of the fact that another inquiry had been carried by CGST Department. Petitioner submitted that there cannot be two parallel investigations under the State Act as well as the Central Act.

Decision of Advance Ruling Authority :

Consideration and Decision by High Court:

The High Court by way of an interim relief asked to the State GST Authorities to keep off when Center has already initiated inquiry.