

GIB/MH/SHAIFI/21-12-2018 /HC-102

High Court Category : Registration

State : Maharashtra

Order No.: GIB/MH/SHAIFI/21-12-2018 /HC-102

Name of Entry :
Shaifi Khan Khokhar

Date : 21-12-2018

Breif Issue :

Facts & Issue of the case

The contention of the petitioner is that he is being subjected to enquiry by CGST Authorities at Jaipur who have issued him a summons dated 7.9.2017. On 28-09-2018, The Superintendent of CGST & Central Excise (AE) Mumbai issued summons to him under Section 14 of the Central Excise Act, 1944 and Section 70 of the Central Goods & Services Tax Act, 2017. The petition was filed under Article 226 of the Constitution of India seeks to challenge an enquiry initiated by The Superintendent of CGST & Central Excise (AE) Mumbai.

It was petitioner's contention that two parallel proceedings / enquiries under the same subject are without jurisdiction. Thus, the enquiry by Superintendent in Mumbai being later in point of time be quashed.

Decision of Advance Ruling Authority :

Decision:

It was held/decided that:

- It is an undisputed position that the petitioner has taken registration under the CGST Act 2017 & Finance Act, 1994 (service tax) in Mumbai. Thus, having taken registration, he is subject to the jurisdiction of Mumbai authorities in respect of the business which he has carried out within jurisdiction of the authority – Once registration has been taken in Mumbai and some services have been rendered in Mumbai, then the petitioner is subject to the jurisdiction of Mumbai Authorities.
- It is the case of the petitioner that primarily his business is at Jaipur. This, however, would not determine the issue of whether or not 'Superintendent Mumbai' has jurisdiction. As per Section.25 of CGST Act 2017 separate registration must be taken in respect of each state. Once registration has been taken in Mumbai and some services have been rendered in Mumbai, then the petitioner is subject to the jurisdiction of Mumbai Authorities.

Thus, no interference with the investigation by the 'Superintendent Mumbai' at Mumbai is warranted and petition held dismissed. However, it is made clear that in respect of documents which are sought by 'Superintendent Mumbai' at Mumbai, if the originals of the same have been given to the authorities at Jaipur (on production of evidence), then the production of the xerox copies of the same will be accepted by the Authorities at Mumbai as sufficient compliance.