

# Calcutta High Court

HON'BLE JUDGE(S): **T. S. SIVAGNAM,**

**HIRANMAY BHATTACHARYYA , JJ**

**MONMOHAN HARLALKA V. ADDITIONAL ASSISTANT DIRECTOR, DIRECTORATE  
GENERAL OF GST INTELLIGENCE**

MAT - 1516 of 2022, decided on 24/11/2022

**Constitution of India , Art.226— Intra-court appeal - Challenging action initiated by department in repeatedly summoning appellant for very same reasons - Appellant complied with summon and appeared before authority - Thereafter, nothing happened and another summon was issued directing him to appear for same reason repeatedly - Issuance of multiple summonses for same reason is not appreciated - Concerned authority directed to issue notice to appellant clearly stating as to for what purpose he is required to appear before authority after having given written statement by appearing.**

(Para 3, 4)

## **Name of Advocates**

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Sandip Choraria Rajarshi Chatterjee Sukalpa Seal for Petitioner; K. K. Maity, T. M. Siddiqui D.Ghosh for Respondent.

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1. **T. S. SIVAGNAM, J. :-**This intra-Court appeal is directed against the order dated 24th August, 2022 passed in WPA No.18077 of 2022. The writ petition was filed challenging the action initiated by the respondent department, namely, the Directorate General of GST Intelligence, in repeatedly summoning the appellant for the very same reasons. As could be seen from the material papers the first summon was issued to the appellant on 21.06.2021 directing the appellant to appear before the authority on 25.06.2021 and to produce documents relevant for the investigation and given oral and written statements before the authority. The appellant complied with the summon and appeared before the authority. It is stated that statement was also recorded. Thereafter, nothing had happened and another summon was issued on 20.06.2022 directing the appellant

to appear on 21.06.2022 for the same reasons. The appellant sought for an adjournment by sending an email to the Department. Thereafter, another summon was issued on 24.06.2022 directing the appellant to appear on 25.06.2022, for which the appellant could not appear. This was followed by the fourth summon dated 27.06.2022 directing the appellant to appear on 04.07.2022. After the receipt of the said summon the appellant had given a representation on 04.07.2022 stating that in the year 2021 itself he has received summon and he has appeared before the authority and also given his written submission and thus is ready to give any further clarification required and that the summons cannot be issued without specifying as to for what reasons the appellant is being summoned. According to the appellant, such multiple summons amounts to harassment.

2. We have heard the learned counsel for the respondents on the above submissions.

3. As could be seen from the material papers, the appellant had responded to the first summon and written submission has been submitted. As such, it is well open to the authority to call upon the appellant to appear for further hearing in order to obtain certain details, which would emanate from the written submission or from any fresh material which the Department may be in possession thereof. Therefore, the issuance of multiple summons for the same reason is not appreciated.

4. For the above reasons, the appeal stands allowed and the order passed in the writ petition stands set aside. Consequently, the writ petition stands disposed of by directing the concerned authority to issue a notice to the appellant clearly stating as to for what purpose he is required to appear before the authority after having given written statement by appearing on 25.06.2021. If such notice is issued, the appellant shall appear before the authority and give additional information and cooperate with the authority.

5. Consequently, the connected application is disposed of. There shall be, however, no order as to costs.

**Appeal Allowed**