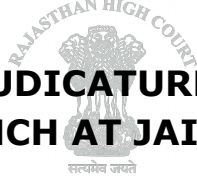


**HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR**



D.B. Civil Writ Petition No. 5848/2026

M/s Murliwala Pigment, Through Its Proprietor Rajendera Yadav
S/o Of Sh. Shivnarayan Yadav, Age About 43 Years, Address-1-
209, Riico Industrial Area, Industrial Area, Kaladera, Jaipur,
Rajasthan.

----Petitioner

Versus

1. Union Of India, Through Secretary, Ministry Of Finance,
Department Of Revenue, Central Board Of Indirect Taxes
And Customs, Gst Policy Wing Through Commissioner
(Gst).
2. State Of Rajasthan, Through Its Secretary, Department Of
Finance, Serectariate, Jaipur.
3. The Additional Director, The Directorate General Of Gst
Intelligence (Dggi), Jaipur Zonal Unit, Jaipur
4. The Senior Intelligence Officer, The Directorate General Of
Gst Intelligence (Dggi), Jaipur Zonal Unit Jaipur

----Respondents

For Petitioner(s) : Mr. Jaswinder Singh Bedi
Mr. Rudraksh Sharma

For Respondent(s) : Mr. Sandeep Pathak
Mr. Kinshuk Jain
Ms. Mahi Yadav, AAG with Mr. Rohan
Mittal & Mr. Arun Kumar

**HON'BLE MR. JUSTICE INDERJEET SINGH
HON'BLE MR. JUSTICE ASHOK KUMAR JAIN**

Judgment

REPORTABLE

20/04/2026

1. Instant writ petition is preferred by the writ petitioner for
quashing DRC-22 dated 12.03.2026 instituted by respondent
no. 3 and further quashing the order of sealing of four
business premises along with detachment of bank account.

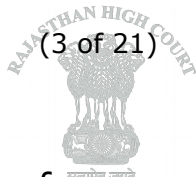


2. The writ petition is filed with the following prayer:

"It is, therefore, respectfully prayed that the Hon'ble Court may be pleased to call the record of the matter and allow the present writ petition by:-

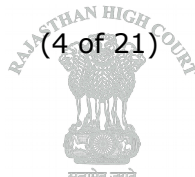
- i. Issuance of a Writ in the nature of Certiorari/ Mandamus for quashing the order of sealing the four business premises of the petitioner i.e. the head office and other additional places.*
- ii. Issuance of a writ in the nature of certiorari / mandamus for quashing the DRC-22 dated 12.03.2026 and directing the respondents for de-attachment of bank accounts attached totally in violation of the provisions of the act*
- iii. Issuance of writ in the nature of mandamus for giving the directions to the respondents for taking no coercive steps against the petitioner as petitioner are unable to appear before the authorities as every action of the respondents is above law or in contradiction to the law*
- iv. Any other order which this Hon'ble Court deems just and proper in facts and circumstances of the case be also passed in favor of the petitioner."*

3. Learned counsel appearing on behalf of the petitioner while placing reliance upon judgment in case of **M/s. Armour Security (India) Ltd. Vs. Commissioner, CGST Delhi, East Commissionerate and Ors.** reported as **2025 INSC 982** has submitted that pursuant to summons issued to the petitioner, if petitioner has failed to appear, then only a coercive action be taken against him that too to ensure his attendance, but business premises cannot be sealed, as coercive measure. He further submitted that at the most a show cause notice be served upon the petitioner and the concerned authority may require the petitioner to submit his explanation to the facts mentioned in show cause notice. He also submitted that mere issuance of summons is not



sufficient for initiation of any coercive proceeding under the CGST Act. He further submitted that section 6(2)(b) of the Central GST Act provides that only after issuance of show cause notice, an adjudicatory proceedings commenced formally but not prior to said notice. He further submitted that section 67 of the CGST Act does not authorize the respondents to seize the premises and freeze the bank account, and same is just a case of unnecessary harassment. He also submitted that the petitioner has submitted detailed objections to the respondents but the respondents have not considered the objections and without considering them initiated an action. He also submitted that there is no other remedy except to approach this Hon'ble Court for de-sealing the premises and de-attaching the bank account.

4. Learned counsel has further raised serious objections about the proceedings instituted by the respondents and submitted that the entire proceedings are without any jurisdiction and attachment in such a case is just an abuse of authority by the respondents. He further submitted that the petitioner be given a liberty to operate from the premises after de-sealing the premises and the respondents may continue to seal the goods lying in the compound, but the entire business cannot be stalled by the action of the respondents. He also submitted that the action of the respondents has created serious problems in continuing the day-to-day business affairs of the petitioner, therefore, he prayed for issuance of writ of *certiorari* and *mandamus* for quashing the orders passed by the respondents.



5. Aforesaid contentions were opposed by learned counsel appearing on behalf of the respondents. Learned counsel appearing on behalf of the respondents, has submitted that as per authority under section 67 of the CGST Act, the premises was sealed and accounts were freezed. He further submitted that the petitioner has not cooperated when summons were issued and his non-cooperation have led to action in accordance with law. He further submitted that the petitioner has an option to submit entire explanation and the record to THE GST authorities for further proceedings, but he cannot maintain a writ petition under Article 226. Learned counsel has placed reliance upon judgment in case of **Ankush Jain vs Union of India and others, DB civil writ petition no. 17040/2022**, decided by this Court on 21.12.2022.
6. Heard learned counsel for the parties and perused the material placed on record. Also considered the judgments as referred by learned counsel for the parties.
7. Brief facts of the case are that the petitioner is a registered dealer under the provisions of the Rajasthan Goods and Services Tax Act, 2017 and was carrying on business as per disclosed details. On 10.03.2026, respondent nos. 3 and 4 conducted simultaneous search and operations at five premises associated with the petitioner under Section 67(2) of the CGST Act 2017. The search authorities have seized the goods lying at different premises and also sealed four business premises, and later attached bank account of the business entities of petitioner. The petitioner was summoned



on 14.03.2026, which was replied on 18.03.2026, but the petitioner has not appeared in response to the summons. On 18.03.2026, the petitioner was again summoned and on 23.03.2026, he submitted detailed reply to respondent no. 4. The petitioner has also submitted detailed response for provisional attachment of bank account under Section 83 of the CGST Act. The petitioner aggrieved from actions of the respondents has filed the current writ petition under Article 226 of the Constitution of India.

8. For ready reference, we are reproducing Section 67 of the CGST Act which empowers the respondents for inspection, search and seizure:

"Section 67. Power of inspection, search and seizure:-

(1) Where the proper officer, not below the rank of Joint Commissioner, has reasons to believe that-

(a) a taxable person has suppressed any transaction relating to supply of goods or services or both or the stock of goods in hand, or has claimed input tax credit in excess of his entitlement under this Act or has indulged in contravention of any of the provisions of this Act or the rules made thereunder to evade tax under this Act; or

(b) any person engaged in the business of transporting goods or an owner or operator of a warehouse or a godown or any other place is keeping goods which have escaped payment of tax or has kept his accounts or goods in such a manner as is likely to cause evasion of tax payable under this Act,

he may authorise in writing any other officer of central tax to inspect any places of business of the taxable person or the persons engaged in the business of transporting goods or the

owner or the operator of warehouse or godown or any other place.

(2) Where the proper officer, not below the rank of Joint Commissioner, either pursuant to an inspection carried out under sub-section (1) or otherwise, has reasons to believe that any goods liable to confiscation or any documents or books or things, which in his opinion shall be useful for or relevant to any proceedings under this Act, are secreted in any place, he may authorise in writing any other officer of central tax to search and seize or may himself search and seize such goods, documents or books or things:

Provided *that where it is not practicable to seize any such goods, the proper officer, or any officer authorised by him, may serve on the owner or the custodian of the goods an order that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer:*

Provided *further that the documents or books or things so seized shall be retained by such officer only for so long as may be necessary for their examination and for any inquiry or proceedings under this Act.*

(3) The documents, books or things referred to in sub-section (2) or any other documents, books or things produced by a taxable person or any other person, which have not been relied upon for the issue of notice under this Act or the rules made thereunder, shall be returned to such person within a period not exceeding thirty days of the issue of the said notice.

(4) The officer authorised under sub-section (2) shall have the power to seal or break open the door of any premises or to break open any almirah , electronic devices, box, receptacle in which any goods, accounts, registers or documents of the person are suspected to be concealed, where access to such premises,

almirah , electronic devices, box or receptacle is denied.

(5) The person from whose custody any documents are seized under subsection (2) shall be entitled to make copies thereof or take extracts therefrom in the presence of an authorised officer at such place and time as such officer may indicate in this behalf except where making such copies or taking such extracts may, in the opinion of the proper officer, prejudicially affect the investigation.

(6) The goods so seized under sub-section (2) shall be released, on a provisional basis, upon execution of a bond and furnishing of a security, in such manner and of such quantum, respectively, as may be prescribed or on payment of applicable tax, interest and penalty payable, as the case may be.

(7) Where any goods are seized under sub-section (2) and no notice in respect thereof is given within six months of the seizure of the goods, the goods shall be returned to the person from whose possession they were seized:

Provided that the period of six months may, on sufficient cause being shown, be extended by the proper officer for a further period not exceeding six months.

(8) The Government may, having regard to the perishable or hazardous nature of any goods, depreciation in the value of the goods with the passage of time, constraints of storage space for the goods or any other relevant considerations, by notification, specify the goods or class of goods which shall, as soon as may be after its seizure under sub-section (2), be disposed of by the proper officer in such manner as may be prescribed.

(9) Where any goods, being goods specified under sub-section (8), have been seized by a proper officer, or any officer authorised by him under sub-section (2), he shall prepare an



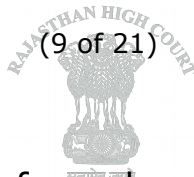
inventory of such goods in such manner as may be prescribed.

(10) The provisions of the Code of Criminal Procedure, 1973, relating to search and seizure, shall, so far as may be, apply to search and seizure under this section subject to the modification that sub-section (5) of section 165 of the said Code shall have effect as if for the word "Magistrate", wherever it occurs, the word "Commissioner" were substituted.

(11) Where the proper officer has reasons to believe that any person has evaded or is attempting to evade the payment of any tax, he may, for reasons to be recorded in writing, seize the accounts, registers or documents of such person produced before him and shall grant a receipt for the same, and shall retain the same for so long as may be necessary in connection with any proceedings under this Act or the rules made thereunder for prosecution.

(12) The Commissioner or an officer authorised by him may cause purchase of any goods or services or both by any person authorised by him from the business premises of any taxable person, to check the issue of tax invoices or bills of supply by such taxable person, and on return of goods so purchased by such officer, such taxable person or any person in charge of the business premises shall refund the amount so paid towards the goods after cancelling any tax invoice or bill of supply issued earlier."

9. Chapter XIV of the CGST Act deals with the provision relating to inspection, search, seizure and arrest. As per Section 67(2), the proper officer not below the rank of Joint Commissioner can authorize in writing any other officer to inspect, if he has "reason to believe" a taxable person or any person engaged in business of transporting goods or an



owner or an operator of warehouse or a godown or any other place is engaged in violation of the provisions as contained under the Act. The term "reason to believe" means to have knowledge of facts which although not amounting to direct knowledge would cause a reasonable person owing the same facts to reasonably conclude the same thing. It contemplates the objective determination based on independent care and evaluation as distinguished from the purely subjective consideration. The authority authorized under subsection (1) of Section 67 may authorize in writing any other officer to carry out inspection. Section 67(2) empowers the authority for search and seizure including confiscation as also provided under Section 130 of the CGST Act.

10. Admittedly, the premises of petitioners were searched on 10.03.2026 and after a detailed search, the goods were seized and further premises were sealed. Later, the bank accounts were also freezed. The memo indicated that there was little resistance at the time of initiation of inspection and search, and the petitioner was not present throughout the proceedings. When these memos were prepared, the petitioner himself avoided to participate in the proceedings. The petitioner did not participated when summons were issued and served upon him for joining the proceedings, and same is evident from the date of events mentioned by the petitioner. Annexure-7 indicates the bank account was attached on 12.03.2026 and that too on provisional basis. The letter dated 12.03.2026 indicated that to safeguard the interest of government revenue and in exercise of power



conferred under Section 83 of CGST Act 2017, the bank account was attached only to the extent that no debit transaction shall be permitted from said account.

11. In case of **M/s. Armour Security (India) Ltd. Vs. Commissioner, CGST Delhi, East Commissionerate and Ors**, the issue arises from a show-cause notice under Section 73 of CGST Act for a demand of ₹1,24,92,162/- and a search conducted on 16.01.2025. Thereafter, a summon under Section 70 of CGST Act was issued to four directors of the company. While challenging the summons and also praying release of seized electronic devices and documents, writ petition was filed before the High Court on the ground that respondent no. 2 has no authority and the authority already investigated the matter on earlier occasion and respondent no. 1 does not have any jurisdiction in view of Section 6(2)(b) of CGST Act. Hon'ble Supreme Court, while considering the submissions, has decided the subject, especially by summarizing the final conclusion in following paragraph:

96. We summarize our final conclusion as under:-

i. Clause (b) of sub-section (2) of [Section 6](#) of the CGST Act and the equivalent State enactments bars the "initiation of any proceedings" on the "same subject matter".

ii. Any action arising from the audit of accounts or detailed scrutiny of returns must be initiated by the tax administration to which the taxpayer is assigned.

iii. Intelligence based enforcement action can be initiated by any one of the Central or the State tax administrations

despite the taxpayer having been assigned to the other administration.

iv. Parallel proceedings should not be initiated by other tax administration when one of the tax administrations has already initiated intelligence-based enforcement action.

v. All actions that are initiated as a measure for probing an inquiry or gathering of evidence or information do not constitute "proceedings" within the meaning of [Section 6\(2\)\(b\)](#) of the CGST Act.

vi. The expression "initiation of any proceedings" occurring in [Section 6\(2\)\(b\)](#) refers to the formal commencement of adjudicatory proceedings by way of issuance of a show cause notice, and does not encompass the issuance of summons, or the conduct of any search, or seizure etc. vii. The expression "subject matter" refers to any tax liability, deficiency, or obligation arising from any particular contravention which the Department seeks to assess or recover.

viii. Where any two proceedings initiated by the Department seek to assess or recover an identical or a partial overlap in the tax liability, deficiency or obligation arising from any particular contravention, the bar of [Section 6\(2\)\(b\)](#) would be immediately attracted.

ix. Where the proceedings concern distinct infractions, the same would not constitute a "same subject matter" even if the tax liability, deficiency, or obligation is same or similar, and the bar under [Section 6\(2\)\(b\)](#) would not be attracted.

x. *The twofold test for determining whether a subject matter is "same" entails, first, determining if an authority has already proceeded on an identical liability of tax or alleged offence by the assessee on the same facts, and secondly, if the demand or relief sought is identical.*

97. *We issue the following guidelines to be followed in cases where, after the commencement of an inquiry or investigation by one authority, another inquiry or investigation on the same subject matter is initiated by a different authority.*

a. *Where a summons or a show cause notice is issued by either the Central or the State tax authority to an assessee, the assessee is, in the first instance, obliged to comply by appearing and furnishing the requisite response, as the case may be. We say, so because, mere issuance of a summons does not enable either the issuing authority or the recipient to ascertain that proceedings have been initiated.*

b. *Where an assessee becomes aware that the matter being inquired into or investigated is already the subject of an inquiry or investigation by another authority, the assessee shall forthwith inform, in writing, the authority that has initiated the subsequent inquiry or investigation.*

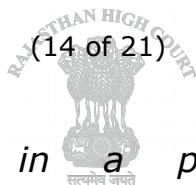
c. *Upon receipt of such intimation from the assessee, the respective tax authorities shall communicate with each other to verify the veracity of the assessee's claim. We say, so as this course of action would obviate needless duplication of proceedings and ensure optimal utilization of the*

Department's time, effort, and resources, bearing in mind that action initiated by one authority enures to benefit of all.

d. If the claim of the taxable person regarding the overlap of inquiries is found untenable, and the investigations of the two authorities pertain to different "subject matters", an intimation to this effect, along with the reasons and a specification of the distinct subject matters, shall be immediately conveyed in writing to the taxable person.

e. The taxing authorities are well within their rights to conduct an inquiry or investigation until it is ascertained that both authorities are examining the identical liability to be discharged, the same contravention alleged, or the issuance of a show cause notice. Any show cause notice issued in respect of a liability already covered by an existing show cause notice shall be quashed.

f. However, if the Central or the State tax authority, as the case may be finds that the matter being inquired into or investigated by it is already the subject of inquiry or investigation by another authority, both authorities shall decide inter-se which of them shall continue with the inquiry or investigation. In such a scenario the other authority shall duly forward all material and information relating to its inquiry or investigation into the matter to the authority designated to carry the inquiry or investigation to its logical conclusion. We say, so because, the taxable person except for being afforded the statutory protection from duplication of proceedings, otherwise has no locus to claim which authority should proceed with the inquiry or



investigation in a particular matter.

g. However, where the authorities are unable to reach a decision as to which of them shall continue with the inquiry or investigation, then in such circumstances, the authority that first initiated the inquiry or investigation shall be empowered to carry it to its logical conclusion, and the courts in such a case would be competent to pass an order for transferring the inquiry or investigation to that authority.

h. If it is found that the authorities are not complying with these aforementioned guidelines, it shall be open to the taxable person to file a writ petition before the concerned High Court under [Article 226](#) of the Constitution of India.

i. At the same time, taxable persons shall ensure complete cooperation with the authorities. It is incumbent upon them to appear in response to a summons and/or reply to a notice.

98. Before parting with this matter, we deem it appropriate to make certain suggestions concerning the common IT infrastructure shared by the Central and State tax authorities. It is imperative that the Departments act in harmony and maintain heightened vigilance with respect to intelligence inputs received by them, so as to give full effect to the legislative intent underlying the GST regime. Such coordination would also serve to mitigate the unnecessary hardship caused to taxpayers by overlapping proceedings and lack of inter-Departmental communication.

99. The DGGI may consider adopting necessary measures to develop a robust mechanism for

seamless data and intelligence sharing between the Central and State authorities, including provision for real-time visibility to both authorities of any action taken pursuant to an intelligence input, thereby advancing the objectives of harmony and cooperative federalism.

12. Learned counsel for petitioner has only placed reliance upon Section 6(2)(b) of CGST Act for the expression that initiation of any proceedings refers to formal commencement of adjudicatory proceeding by way of issuance of show cause notice and it does not encompass the process of summons or conduct of any search or seizure. The provision of Section 6(2)(b) is reproduced as under:

"where a proper officer under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act has initiated any proceedings on a subject matter, no proceedings shall be initiated by the proper officer under this Act on the same subject matter."

13. The petitioner has not mentioned any specific fact to show that the petitioner was ever investigated by any of the authority on similar grounds including for ITC claims. Section 6 of CGST Act provides for authorization of officers of State Tax or Union Territory Tax as officer in certain circumstances. Section 6(2)(b) is applicable when a proper officer under the State Goods and Services Tax Act has initiated any proceedings on a matter of search conducted on premise of petitioner on 10.03.2026, then only the case of petitioner requires consideration for protection from initiation of proceedings. The judgment referred by the petitioner in case of **M/s Armor Security (India) Limited (supra)** is not



applicable upon the facts of the case, for the relief claimed by him.

14. Learned counsel for petitioner has placed on record the Division Bench judgment in case of **M/s Napin Impex Private Ltd. Vs. Commissioner of DGST Delhi and Ors.** Writ Petition(C) No. 10287/2018 (decided on 28.09.2018) with regard to sealing of business premises under Section 67 of CGST Act 2017. The Division Bench of Delhi High Court has directed de-sealing of the premises which was sealed under Section 67(4) of the CGST Act. Learned counsel for petitioner has further placed reliance upon notification dated 23.02.2021 (Annexure- 11) regarding guidelines for provisional attachment of property under Section 83 of CGST Act.
15. The issue regarding Section 67 of the CGST Act was considered by Hon'ble Supreme Court in case of **State of Uttar Pradesh and Ors. Vs. M/s Kay Pan Fragrance Pvt. Ltd. Civil Appeal No. 8942/2021 and 8944/2021** and after considering the provision of Rule 140 and 141, it was observed that the assessee who happened to be owner of seized goods must take recourse to the mechanism already provided for in the Act and the rules for release of goods on provisional basis upon execution of a bond and furnishing of a security in such manner and on such quantum as may be prescribed or on payment of applicable taxes, interest and penalty payable as the case may be as predicated in Section 67(6) of the Act.



16. A Division Bench of Calcutta High Court in case of **M/s Kanak Timber House Vs. Assistant Commissioner of Sales Tax reported as 2024 (3) TMI 680** has relied upon judgment in case of **State of Uttar Pradesh and Ors. Vs. M/s Kay Pan Fragrance Pvt. Ltd. (supra)** and observed that the goods seized cannot be released only on the ground that petitioner has not filed the application under (6) of Section 67 of the CGST Act.
17. A Division Bench of Delhi High Court in case of **Genesis Enterprises Vs. Principal Commissioner CGST Delhi reported as W.P.(C) No. 13821/2021, CM Application No. 56711/2025 (decision dated 15.09.2025)** has considered judgment in case of **ITC Limited Vs. State of Karnataka and Anr., Civil Appeal No. 11798 of 2025** (decided by Hon'ble Supreme Court) with reference to expression "reason to believe", and after considering several judgments, the Delhi High Court has dismissed the writ petition.
18. Section 67(4) provides that the officer authorized shall have the duty to seal or break open the door of any premises, which means respondent no. 3 has a duty to act in accordance with the provision under Section 67 of CGST Act. Section 67(6) of CGST Act provides that the goods so seized shall be released on a provisional basis, and Rules 140 and 141 have been considered in case of **State of Uttar Pradesh and Ors. Vs. M/s Kay Pan Fragrance Pvt. Ltd. (supra)** by Hon'ble Supreme Court.



19. No material is placed on record to show that the petitioner has ever filed any application by invoking the provision under Section 67(4) and (6) for release of goods or de-sealing of premises. Section 83 of CGST Act authorizes the Commissioner to act to protect the interest of the government revenue. The circular dated 21.02.2021 provides for guidelines for attachment of property and the petitioner has failed to point out any flaw in the attachment process initiated by respondents while issuing order of attachment dated 12.03.2026 (Annexure-7).
20. There is nothing on record to show that the action of the respondent was contrary to the provisions of law. Respondent no. 3 is authorized under Section 67(4) to seal the premises and also to de-seal the premises, if he is satisfied as per conditions laid under the law. Section 67(6) read with Rule 140 and 141 of CGST Rules, 2017 provides for release of goods and procedure in respect of seized goods. The petitioner may file an application in accordance with the procedure as prescribed under the CGST Act 2017 and CGST Rules 2017, but instead of adopting the procedure prescribed under the law, he filed a writ petition under Article 226 of the Constitution of India.
21. In case of **State of Maharashtra & Ors. Vs. Greatship (India) Ltd. reported as 2022 SCC Online SC 1262**, Hon'ble Supreme Court has considered judgment in case of **United Bank of India Vs. Satyawati Taondon** reported as **(2010) 8 SCC 110** and held that where alternative and efficacious remedies are provided, the writ petition under



Article 226 of the Constitution of India could not be entertained. It was held that while exercising jurisdiction under Article 226 of the Constitution of India, High Court is duty-bound to consider whether:

"(a) adjudication of writ petition involves any complex and disputed questions of facts and whether they can be satisfactorily resolved;

(b) the petition reveals all material facts;

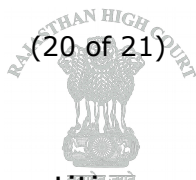
(c) the petitioner has any alternative or effective remedy for the resolution of the dispute;

(d) person invoking the jurisdiction is guilty of unexplained delay and laches;

(e) ex facie barred by any laws of limitation;

(f) grant of relief is against public policy or barred by any valid law; and host of other factors."

22. The aforementioned judgment has been considered by a coordinate Division bench of this Court in case of **Tanushree Logistics Private Limited Vs. State of Rajasthan, DB Civil Writ Petition No. 17550/2022, decision dated 07.12.2022**, and on the ground of availability of alternative and efficacious remedy, the petition was dismissed. In case of **Ankur Jain Vs. Union of India and Ors. (supra)**, a coordinate bench while considering Section 108 of the Customs Act held that the petitioner is bound to comply with the summons and non-compliance of summons entails a punishable offence.



23. Herein this case, the petitioner was neither present at the time of search nor he appeared and attended proceedings during the process of search. When summons were issued to him, he sought time, but when his bank account was attached and restriction was placed on debit of any amount from the bank account, then he filed a reply to the provisional attachment order. Simultaneously, the petitioner has filed a reply to the summons, but again he has not appeared before the authority to give evidence and produce documents under Section 70 of the CGST Act, 2017. Thus, it is a clear case wherein the petitioner not only disobeyed summons and remained absent continuously, moreover did not file any document to support his contention to the charge, which means the petitioner has not cooperated in the investigation which was conducted on the basis of information with intelligence unit of CGST.
24. Having considered the facts of the case and the material placed on record, the judgments in case of **M/s Armor Security (India) Limited (supra)** and **M/s Napin Impex Private Ltd. Vs. Commissioner of DGST Delhi and Ors. (supra)** are not applicable to help the petitioner to succeed in the writ petition, therefore, the writ petition is liable to be dismissed.
25. In view of the discussion made herein above, the instant writ petition is hereby dismissed with pending application, if any.



26. No order as to costs.

(ASHOK KUMAR JAIN),J

(INDERJEET SINGH),J

CHETNA BEHRANI /58