

**In the High Court At Calcutta Civil
Appellate Jurisdiction Appellate
Side**

**Present : The Hon'ble Justice Samapti Chatterjee
And The Hon'ble Justice Hiranmay Bhattacharyya**

**MAT 460 of 2020 CAN 3513 of 2020 CAN 3526 of 2020
(CAN 3526 of 2020 is not lying with the file)**

**(Via Video Conference) J.S.Pigments
Private Ltd. -vs- The State of West
Bengal & Ors.**

Mr. Anil Dugar, Mr. Rajarshi Chatterjee For the
Petitioner

Mr. Abhratosh Majumdar, Ld. Addl. Advocate General

Mr. Avra Majumdar For the State

Mr. Somnath Ganguli, Mr. Bhaskar Prosad Banerjee, Mr.
Parashar Baidya For the respondent no.3

Heard on : 8.7.2020

Judgement on : 8.7.2020

Samapti Chatterjee, J.

The appellant/petitioner has filed the present appeal being aggrieved by and dissatisfied with the order dated 18th June, 2020 passed in W.P. No. 5476(W) of 2020 (J.S.Pigments Private Ltd. –vs- The State of West Bengal & Ors.).

Mr. Dugar, learned advocate appearing for the appellant/petitioner submits that unless the appellant/petitioner is allowed to make copies of the seized documents by the respondent no. 3, Additional Assistant Director, Directorate General of GST Intelligence, Kolkata Zonal Unit, the appellant/petitioner is not in a position to participate in the proceedings.

Reliance was placed by Mr. Dugar on Section 67 under

2

Chapter XIV of Central Goods and Services Tax Act, 2017. Relevant extract of the subsection '5' is quoted

below :“(5) The person from whose custody any documents are seized under sub-section (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.”

Mr. Dugar further contends that appellant/petitioner already approached before the authority vide letter dated 16th June, 2020 as well as letter dated 20th February, 2020 for supplying the certified copy of the seized documents. Unfortunately, till date no step has been taken by the authority to supply the same to the petitioner. Therefore, it is reiterated by Mr. Dugar that unless the appellant/petitioner is allowed to make copies of the seized documents question of attending the proceeding does not and cannot arise. Per contra, Mr. Majumder, learned Additional Advocate General submits that till date no date has been fixed for hearing. Therefore, this appeal along with the applications should be dismissed as premature. There is no urgency to entertain this appeal as well as the applications. Mr. Ganguli, learned advocate appearing for the respondent no. 3 submits that as per law petitioner/appellant can approach before the respondent no. 3 for making copies of seized documents. Unfortunately, no step has been taken by the appellant/petitioner till date to that effect. But the appellant /petitioner without availing, exhausting that provision, straightway filed the writ petition before this Hon'ble Court for allowing the petitioner to make copies

of those documents which as per law is not sustainable.

Considering the submission as advanced by the learned advocates appearing for the parties and after

3

perusing the records, we find that there is a provision in law as has been placed by Mr. Dugar that “the person from whose custody documents are seized under subsection (2) shall be entitled to make copies thereof.”

Unfortunately, till date the appellant/petitioner failed to avail that opportunity.

Considering the above discussion in our considered view there is no ambiguity or illegality or infirmity in the impugned order. However, we direct the appellant/petitioner to take steps in terms of Section 67 subsection 5 under Chapter XIV of the Central Goods and Services Tax Act, 2017, if he is so advised. If the appellant/petitioner takes steps as per said subsection 5 of Section 67 under Chapter XIV of the Central Goods and Services Tax Act, 2017, then the respondent no. 3 is directed to allow the appellant/petitioner to make copies of the seized documents by 13th July, 2020 subject to compliance of statutory formalities.

With this direction the appeal along with the applications being CAN 3513 of 2020 and CAN 3526 of 2020 is disposed of.

The appellant /petitioner is directed to give written reply to the show cause notice by 20th July, 2020.

Urgent photostat certified copy of this judgment, if applied for be given to the learned advocate for the parties on usual undertakings.

(Samapti Chatterjee, J.)

I agree

(Hiranmay Bhattacharyya, J.)