

2020 (42) G.S.T.L 52 (M.P) Madhya Pradesh High Court in Smt. Kanishka Matta Versus Union Of India And Others

Whether expression “things” u/s 67(2) covers within its meaning the cash or not?

19-The word “things” appears in Section 67(2) of the CGST Act, 2017 is to be given wide meaning and as per Black's Law Dictionary, 10th Edition, any subject matter of ownership within the spear of proprietary or valuable right, would come under the definition of “thing” (page No.1707). Similarly, Wharton's Law Lexicon at page No.1869 and 1870, the word “thing” has been defined and it includes “money”.

It is a cardinal principle of interpretation of statute that unreasonable and inconvenient results are to be avoided, artificially and anomaly to be avoided and most importantly a statute is to be given interpretation which suppresses the mischief and advances the remedy (Interpretation of statute by Maxwell, 12th Edition, page No.199 to 205). The same preposition of law is propounded in Craies on Statute Law, 7th Edition, page No.94).

Therefore, keeping in view the aforesaid interpretation of the word “thing” money has to be included and it cannot be excluded

Effect of Retracted Confessional Statements in case of ongoing Investigations

Surjeet Singh Chhabra Vs. Union of India reported in 1997 (89) E.L.T. 646 (S.C.), the Hon'ble Supreme Court has held that “confessional statements” made before Customs Officer though retracted within six days is an admission and binding since Custom Officers are not Police Officers.

Statements were made confessing the guilt by the husband of the petitioner and later on he has retracted from that statement as stated in the writ petition and therefore, in light of the Hon'ble Supreme Court's judgment no relief can be granted in the present writ petition on the basis of aforesaid ground keeping in view the judgment of Hon'ble Supreme Court.

The authorities are at the stage of investigation.