

A petitioner who files a petition invoking the extraordinary writ jurisdiction has to come to Court with clean hand.

Further, a petitioner who seeks equity must do equity

Rachit Agarwal, Kolkata

2021 (7) TMI 787 - Delhi High Court in M/S. Ajanta Industries Versus Commissioner Of Central Goods And Services Tax & Anr

Court Observations from the Order Passed by Proper Officer

•Premises of the petitioner being found locked during inspection; the partner of the petitioner not responding to the Summons; and L1 & L2 suppliers having issued fake and bogus invoices and passed on fake Input Tax Credit, have been dealt with leave alone challenged.

Order of Hon'ble Court

Court may have to grant relief if all the ingredients of a statutory provision are satisfied

Consequently, this Court is of the view that it would not be appropriate to entertain the present writ petition.

