



# Lawgics

By Nidhi, Advocate



**Judgment No.: 036**  
**Dt.: 28-12-2023**



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## Judgment Deals With

<b>Section/Rule</b>	Section 70
<b>Authority</b>	Kerala High Court
<b>Case Name</b>	The Kothamangalam Service Co-Operative Bank Ltd. VS The Intelligence Officer, SGST Department
<b>Dated</b>	11 <sup>th</sup> December, 2023

### Brief Facts:

The appellant writ petitioner is a Co-operative Society registered under the Kerala Co-operative Societies Act. The Intelligence Officer, SGST Department issued summons under Section 70 of the CGST Act, directing the appellant to furnish the details of accounts for various periods. The appellant society is located at Kothamangalam in Ernakulam. The appellant gave representation to the Intelligence Officer, SGST Department expressing its difficulty in appearing before him at Kanhangad and requesting permission to transfer the case to any other office at Ernakulam. Again, the Intelligence Officer, SGST Department issued summons under Section 70 to the appellant, asking him to appear before him. To the said summons also, the appellant gave reply expressing his inability to appear before him and requesting to transfer the case to Ernakulam. Since there was no positive reply, the appellant approached this Court. The learned Single Judge dismissed the writ petition after hearing both sides. The appellant filed this writ appeal challenging the said judgment of the learned Single Judge in WP(C) No.18592/2023 dated 26.09.2023.

### Findings & Decision of the Court:

The appellant was given sufficient time to appear before the Intelligence Officer, SGST Department, but he did not care to appear. The learned Single Judge gave 3 days' time to the appellant to appear before the Intelligence Officer, SGST Department to produce all documents as mentioned in the summons. The said period expired on 29.09.2023. The appellant approached this court only in November, 2023.

The appellant cannot choose the office of the GST department where he can appear and submit documents in response to summons issued under Section 70 of the CGST Act. He is legally bound to appear before the officer before whom he was asked to appear.

The failure of the appellant to appear before the Intelligence Officer, SGST Department appears to be deliberate. Thus, there exists no reason to interfere with the judgment dated 26.09.2023. The writ appeal was accordingly dismissed.

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