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THE GAUHATI HIGH COURT
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)

Case No. : WP(C)/719/2026

LETS SEE TOUR AND TRAVELS PVT LTD AND ANR
A COMPANY INCORPORATED UNDER THE PROVISIONS OF THE
COMPANIES ACT, 2013 HAVING ITS REGISTERED OFFICE AT 201/208, 2ND
FLOOR, COMMERCIAL BLOCK, SUBHAM BUILD WELL, BESIDE NEEPCO
BHAWAN, RG BARUAH ROAD, SUNDARPUR, GUWAHATI, KAMRUP
METROPOLITAN - 781005 REPRESENTED BY MRS. MOMITA SHARMA,
DIRECTOR OF THE PETITIONER COMPANY

2: MR LOHIT SHARMA
S/O LATE HEMMAL SHARMA
DIRECTOR OF THE PETITIONER NO. 1 COMPANY AND R/O 169
1ST FLOOR
OPP CHANDMARI COLONY BUS STAND
GNB ROAD
CHANDMARI
GUWAHATI
KAMRUP METROPOLITAN
781003
ASSA

VERSUS

UNION OF INDIA AND 2 ORS
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA,
MINISTRY OF COMMERCE AND INDUSTRY, DEPARTMENT OF COMMERCE,
NORTH BLOCK, NEW DELHI - 110 001.

2:PRINCIPAL COMMISSIONER
5TH FLOOR
GST BHAWAN
KEDAR ROAD
MACHKHOWA
GUWAHATI 781001

3:THE SUPERINTENDENT
ROOM NO. 103
GST BHAWAN
KEDAR ROAD
MACHKHOWA
GUWAHATI - 78100

Advocate for the Petitioner : MR P K BORA, MR. A. KAUSHIK,B SARMA,MR S J SAIKIA,MR. N N DUTTA,MR P BARUAH,DR. ASHOK SARAF

Advocate for the Respondent : DY.S.G.I., SC, GST

BEFORE
THE HON'BLE MR JUSTICE ARUN DEV CHOUDHURY
O R D E R

17.02.2026

1. The petitioner Company and one of its Directors have invoked the writ jurisdiction of this court to challenge the summons issued to the petitioner No. 2 under Section 70 of the Central Goods and Services Act, 2017.
2. An interim order was granted on 10.02.2026, staying the impugned summons in the present proceeding.
3. The challenge raised three principal submissions.
 - I. The company has been cooperating through an authorized representative, who is also the Director.
 - II. Summoning the Director under the facts of the present case constitutes harassment.
 - III. The summons is contrary to CIBIC Circular No. 2/22-23 inasmuch as no reasons or satisfaction have been recorded before calling the Director repeatedly.
4. Today, when the matter is listed, Dr. A Saraf, learned

Senior counsel, has produced yet another communication asking the Director to submit certain documents which includes amongst other the details of properties (movable & immovable), copies of all contracts, engagement letter executed with Chartered Accountant till date and the balance sheet of the Directors for the last five years.

5. Dr. Saraf submits that such action itself shows the authorities' intention to harass the petitioner, as the other Director has already appeared on 6 to 7 occasions and cooperated with the authorities.

6. Section 70 empowers a proper officer to summon **any person** whose attendance he considers necessary, either to give evidence or produce documents in any inquiry.

7. It is also true that, in all circumstances, a director is not insulated from inquiry merely because the company has nominated a representative. There is also no provision under the statute, unlike section 305 Cr.P.C./342 BNSS, permitting a company to be represented through a director. Whether the director possesses knowledge relevant to the inquiry is a matter for the investigating authority. Such an assessment of authority may not be substituted by a writ Court.

8. Therefore, when such summon is challenged under Article 226 of the Constitution of India, courts need to examine whether such summon is without jurisdiction; issued for an oblique purpose; it is an abuse of power or harassment etc.

9. The Civic circular is in the nature of an administrative

advisory intended to regulate the exercise of power under section 70. It emphasises that summons should not be issued mechanically to senior management officials; Managing Directors and Directors should not ordinarily be summoned at the first instance; that due care must be taken to avoid unnecessary harassment and that Power must be exercised judiciously.

10. The circular thus reinforces the standard of Administrative fairness. However, the circular cannot curtail the weight of a statutory power. Therefore, demonstrable infraction of the circular, resulting in arbitrariness, shall be the precondition for the exercise of the power of judicial review under Article 226 of the Constitution of India.

11. Be that as it may, as there is already an interim order and the date fixed in the summon had expired, on the next date fixed, the learned counsel shall produce the record/ office note to ascertain as to whether the exercise of power resulted in arbitrariness in the touchstone of CIBIC Circular No. 2/22-23 and under section 70.

12. Mr. S Chetia, learned standing counsel for the CGST, submits that he will require further time to complete his instructions in terms of this court's interim order dated 10.02.2026 and to complete his instructions regarding the communication dated 12.02.2026, which was issued pursuant to the interim order passed by this court on 10.02.2026.

13. Prayer stands allowed.

14. Mr. Chetia submits that the communication dated

12.02.2026 issued subsequent to the interim order shall not be insisted upon by the authority, till the next date fixed, in view of the pendency of the present writ petition as well as the interim order passed on 10.02.2026.

15. A copy of the communication dated 12.02.2026 is kept on record

16. The interim order passed earlier shall continue till the next date fixed.

17. List this matter again on 23.02.2026.

JUDGE

Comparing Assistant