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Court No. - 5

Case :- WRIT TAX No. - 666 of 2020

Petitioner :- M/S G.K.Trading Company

Respondent :- Union Of India And 4 Others

Counsel for Petitioner :- Praveen Kumar

Counsel for Respondent :- A.S.G.I.,C.S.C.,Ramesh Chandra Shukla

Hon'ble Surya Prakash Kesarwani,J.

Hon'ble Dr. Yogendra Kumar Srivastava,J.

1. Heard Sri Praveen Kumar, learned counsel for the petitioner and Sri C. B. Tripathi, learned special counsel for the Union of India.
2. This writ petition has been filed praying for the following relief:-

(i) To issue a writ, order or direction in the nature of mandamus commanding the respondent nos. 3 and 4 not to proceed with any inquiry against the petitioner and to talk any coercive steps against the petitioner, in pursuance of the impugned summoned.

(ii) To issue any other suitable writ, order or direction which the Hon'ble Court may deem fit and proper under the facts and circumstances of the case.

(iii) To award costs of the petition to the petitioner.

Submissions:-

3. Sri Praveen Kumar, learned counsel for the petitioner submits as under:-

(i) The respondent no.5 has inspected the business premises of the petitioner on 30.05.2018, which was followed by a summon dated 02.06.2018 under Section 70 of the U.P. GST Act. Lastly, a summon dated 14.09.2020 was issued by the respondent no.5- Assistant Commissioner (SIB), Commercial Tax, Range-C, Ghaziabad under Section 70 of U.P. GST Act, requiring the petitioner to explain two input tax credit taken by him.

(ii) After the aforesaid summon dated 02.06.2018 issued by the respondent no.5, the respondent no.4 has issued summon dated 24.07.2019 under Section 70(1) of CGST Act,

2017, requiring the petitioner to tender his statement in the inquiry. The aforesaid summon was followed by summons dated 26.08.2019 and 26.08.2020.

(iii) Once inquiry has been initiated by the respondent no.5 under U.P. GST Act, the respondent nos. 3 and 4 cannot initiate any proceeding in view of the provisions of Section 6 (2) (b) of U.P. GST Act, 2017.

(iv) Since inquiry has already been initiated by the respondent no.5, therefore, the respondent nos. 3 and 4 cannot initiate any inquiry against the petitioner in view of the provisions of Section 6(2)(b) of U.P. GST Act, 2017.

4. Sri C.B. Tripathi, learned special counsel for the State-respondents submits as under:-

(i) Section 6 (2) (b) of U.P. GST Act, 2017 prohibits initiation of a proceeding on the same set of facts. It does not prohibit inquiry by the authorities under U.P. Act or under Central Act.

(ii) In Section 70 of CGST Act the word "Inquiry" has been used while in Section 6(2)(b) of U.P. GST Act, 2017 the words " Proceeding" has been used. Thus Section 6 (2)(b) prohibits "Proceeding" and not "Inquiry". In other words "Inquiry" has not been prohibited under Section 6(2)(b) of the U.P. GST. Act, 2017.

(iii) Jurisdiction of the respondent nos. 2 and 5 under U.P. GST Act is only the State of U.P., while the jurisdiction under the Central Act, is whole of India.

(iv) The subject matter of inquiry by the respondent Nos 3/4 under the CGST Act is different or wider than the subject matter of inquiry by the respondent No. 5 under the U.P. GST Act. The inquiry by the respondent No.5 is confined only to some incriminating material found in the survey dated 30.05.2018 and the evidences of Input Tax Credit illegally taken by the petitioner on the basis of invoices of two alleged dealers. No such facts are indicated in the summon issued by the respondent Nos.3/4. Thus, even the inquiry is not on the same set of facts.

5. We have carefully considered the submissions of learned counsels for the parties.

Facts:-

6. Briefly stated facts of the present case are that the petitioner had obtained registration in Form GSTREG-06 under the U.P. GST Act, 2017 and the Registration Rules, w.e.f. 01.11.2017 for trade in Iron Bars and Rods and Non-Alloy Steel etc. etc. On 30.05.2018, a survey was conducted by the respondent No.5 at the business premises of the petitioner in which no business activity was found. Consequently, the respondent No.5 (Deputy Commissioner, S.I.B.) issued a summon to the petitioner dated 02.06.2018 under Section 70 of the U.P. GST Act requiring him to submit details of purchases and sales, list of buyers and sellers and certain other documents. The Assistant Commissioner (SIB), Commercial Tax, Range-C, Ghaziabad issued a summon to the petitioner dated 14.09.2020 under Section 70 of the Act asking him to submit explanation with respect to certain input tax credits taken by him including the input tax credit taken on the basis of invoices M/s Glider Traders Private Ltd., whose registration was cancelled several months prior to the date of the alleged invoice.

7. It appears that some inquiry was being conducted by the Directorate General of Goods and Services Tax Intelligence, Meerut Zonal Unit, Meerut, which issued summons dated 24.07.2019 to the petitioner under Sections 70 and 174 of the CGST Act, 2017 requiring the petitioner to appear in person on 25th or 26th July, 2019 at 12.00 hours to tender statement in person, but the petitioner has not responded to the summon. Another summon dated 26.08.2019 was issued to the petitioner by the respondent No.4 requiring the petitioner to submit copies of Invoices issued along with transport documents since July, 2017 till date, copies of invoices issued by suppliers and transport documents since July, 2017 till date, copies of purchase ledgers since July, 2017 till date, copies of Sales ledgers since July, 2017 till date, copies of Liability ledgers of ITC claimed and Cash deposited since July, 2017 till date and copies of Balance Sheet, Profit/Loss account for the

Financial year 2017-18 and 2018-19. However, the petitioner has not submitted any information. Therefore, the respondent No.3 again issued a summon dated 26.08.2020 to the petitioner under Section 70 of the CGST Act, 2017 requiring him to tender statement, give evidence and produce copies of purchase and sales ledgers since July, 2017 till date. It appears that pursuant to the aforesaid summon, the petitioner neither appeared before the respondent No.4 nor submitted any details and instead merely wrote a letter dated 11.09.2020 that detail inquiry is being conducted by the respondent No.5. Now, the petitioner has filed the present writ petition praying for the relief as afore-quoted.

Discussion and Findings:-

8. Provisions of the U.P. GST Act and the CGST Act are almost pari materia. For the purposes of the controversy involved in the present writ petition, the relevant provisions are Sections 2(91), 4(2), 6(2)(b) and Chapter XIV (Section 67 to 72) of the Uttar Pradesh Goods and Services Tax Act, 2017 which are reproduced below:-

“Section 2. In this Act, unless the context otherwise requires--

2 (91) " Proper Officer” in relation to any function to be performed under this Act, means the Commissioner or the officer of the State Tax who is assigned that function by the Commissioner.

Section 4 (2) The Commissioner shall have jurisdiction over the whole of the State, the Special Commissioner and an Additional Commissioner in respect of all or any of the functions assigned to them, shall have jurisdiction over the whole of the State or where the State Government so directs, over any local area thereof, and all other officers shall, subject to such conditions as may be specified, have jurisdiction over the whole of the State or over such local areas as the Commissioner may, by order, specify.

Section 6 (2) Subject to the conditions specified in the notification issued under sub-section (1),-

(a) where any proper officer issues an order under this Act, he shall also issue an order under the Central Goods and Services Tax Act, 2017 as authorised by the said Act under intimation to the jurisdictional officer of central tax;

(b) where a proper officer under the Central Goods and Services Tax Act,2017 has initiated any proceedings on a subject-matter, no proceedings shall be initiated by the proper officer under this Act on the same subject- matter.

Chapter XIV (Inspection, Search, Seizure and arrest)

Section 67. Power of inspection, search and seizure- (1) Where the proper officer, not below the rank of Joint Commissioner, **has reasons to believe that—**

(a) a taxable person has **suppressed any transaction** relating to supply of goods or services or both or the stock of goods in hand, or has **claimed input tax credit in excess of his entitlement under this Act** or has **indulged in contravention of any of the provisions** of this Act or the rules made thereunder to **evade tax** under this Act; or

(b) any person engaged in the business of transporting goods or an owner or operator of a warehouse or a go down or any other place is keeping goods which have escaped payment of tax or has kept his accounts or goods in such a manner as is likely to cause evasion of tax payable under this Act, he may authorise in writing any other officer of State tax to inspect any places of business of the taxable person or the persons engaged in the business of transporting goods or the owner or the operator of warehouse or go down or any other place.

(2) Where the proper officer, not below the rank of Joint Commissioner, either pursuant to an inspection carried out under sub-section (1) or otherwise, has reasons to believe that any goods liable to confiscation or any documents or books or things, which in his opinion shall be useful for or relevant to any proceedings under this Act, are secreted in any place, he may authorise in writing any other officer of State tax to search and seize or may himself search and seize such goods, documents or books or things:

Provided that where it is not practicable to seize any such goods, the proper officer, or any officer authorized by him, may serve on the owner or the custodian of the goods an order that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer:

Provided further that the documents or books or things so seized shall be retained by such officer only for so long as may be necessary for their examination and for any inquiry or proceedings under this Act.

(3) The documents, books or things referred to in sub-section (2) or any other documents, books or things produced by a taxable person or any other person, which have not been relied upon for the issue of notice under this Act or the rules made thereunder, shall be returned to such person within a period not exceeding thirty days of the issue of the said notice.

(4) The officer authorised under sub-section (2) shall have the power to seal or break open the door of any premises or to break open any almirah, electronic devices, box,

receptacle in which any goods, accounts, registers or documents of the person are suspected to be concealed, where access to such premises, almirah, electronic devices, box or receptacle is denied.

(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.

(6) The goods so seized under sub-section (2) shall be released, on a provisional basis, upon execution of a bond and furnishing of a security, in such manner and of such quantum, respectively, as may be prescribed or on payment of applicable tax, interest and penalty payable, as the case may be.

*(7) Where any goods are seized under sub-section (2) and no notice in respect thereof is given within six months of the seizure of the goods, the goods shall be returned to the person from whose possession they were seized:
Provided that the period of six months may, on sufficient cause being shown, be extended by the proper officer for a further period not exceeding six months.*

(8) The Government may, having regard to the perishable or hazardous nature of any goods, depreciation in the value of the goods with the passage of time, constraints of storage space for the goods or any other relevant considerations, by notification, specify the goods or class of goods which shall, as soon as may be after its seizure under sub-section(2), be disposed of by the proper officer in such manner as may be prescribed.

(9) Where any goods, being goods specified under sub-section (8), have been seized by a proper officer, or any officer authorised by him under sub-section (2), he shall prepare an inventory of such goods in such manner as may be prescribed.

(10) The provisions of the Code of Criminal Procedure, 1973 (2 of 1974), relating to search and seizure, shall, so far as may be, apply to search and seizure under this section subject to the modification that sub-section (5) of section 165 of the said Code shall have effect as if for the word "Magistrate", wherever it occurs, the word "Commissioner" were substituted.

(11) Where the proper officer has reasons to believe that any person has evaded or is attempting to evade the payment of any tax, he may, for reasons to be recorded in writing, seize the accounts, registers or documents of such person produced before him and shall grant a receipt for the same, and shall retain the same for so long as may be necessary in connection

with any proceedings under this Act or the rules made thereunder for prosecution.

(12) The Commissioner or an officer authorised by him may cause purchase of any goods or services or both by any person authorised by him from the business premises of any taxable person, to check the issue of tax invoices or bills of supply by such taxable person, and on return of goods so purchased by such officer, such taxable person or any person-in-charge of the business premises shall refund the amount so paid towards the goods after cancelling any tax invoice or bill of supply issued earlier.

Section 68. Inspection of goods in movement.-(1) The Government may require the person-in-charge of a conveyance carrying any consignment of goods of value exceeding such amount as may be specified to carry with him such documents and such devices as may be prescribed.

(2) The details of documents required to be carried under sub-section (1) shall be validated in such manner as may be prescribed.

(3) Where any conveyance referred to in sub-section (1) is intercepted by the proper officer at any place, he may require the person-in-charge of the said conveyance to produce the documents prescribed under the said sub-section and devices for verification, and the said person shall be liable to produce the documents and devices and also allow the inspection of goods.

Section 69. Power to arrest.-(1) Where the Commissioner has reasons to believe that a person has committed any offence specified in clause (a) or clause (b) or clause (c) or clause (d) of sub-section (1) of section 132 which is punishable under clause (i) or (ii) of sub-section (1), or sub-section(2) of the said section, he may, by order, authorise any officer of State tax to arrest such person.

(2) Where a person is arrested under sub-section (1) for an offence specified under sub-section (5) of section 132, the officer authorised to arrest the person shall inform such person of the grounds of arrest and produce him before a Magistrate within twenty-four hours.

(3) Subject to the provisions of the Code of Criminal Procedure, 1973 (2 of 1974), —

(a) where a person is arrested under sub-section (1) for any offence specified under sub-section (4) of section 132, he shall be admitted to bail or in default of bail, forwarded to the custody of the Magistrate;

(b) in the case of a non-cognizable and bailable offence, the Deputy Commissioner or the Assistant Commissioner shall, for the purpose of releasing an arrested person on bail or otherwise, have the

same powers and be subject to the same provisions as an officer-in-charge of a police station.

Section 70. Power to summon persons to give evidence and produce documents.- (1) The proper officer under this Act shall have power to summon any person whose attendance he considers necessary either to give evidence or to produce a document or any other thing in any inquiry in the same manner, as provided in the case of a Civil Court under the provisions of the Code of Civil Procedure, 1908 (5 of 1908).

(2) Every such inquiry referred to in sub-section (1) shall be deemed to be a “judicial proceedings” within the meaning of section 193 and section 228 of the Indian Penal Code (45 of 1860).

Section 71. Access to business premises.- (1) Any officer under this Act, authorised by the proper officer not below the rank of Joint Commissioner, shall have access to any place of business of a registered person to inspect books of account, documents, computers, computer programs, computer software whether installed in a computer or otherwise and such other things as he may require and which may be available at such place, for the purposes of carrying out any audit, scrutiny, verification and checks as may be necessary to safeguard the interest of revenue.

(2) Every person-in-charge of place referred to in sub-section (1) shall, on demand, make available to the officer authorised under sub-section (1) or the audit party deputed by the proper officer or a cost accountant or chartered accountant nominated under section 66—

(i) such records as prepared or maintained by the registered person and declared to the proper officer in such manner as may be prescribed;

(ii) trial balance or its equivalent;

(iii) statements of annual financial accounts, duly audited, wherever required;

(iv) cost audit report, if any, under section 148 of the Companies Act, 2013 (18 of 2013);

(v) the income-tax audit report, if any, under section 44-AB of the Income-tax Act, 1961 (43 of 1961); and

(vi) any other relevant record, for the scrutiny by the officer or audit party or the chartered accountant or cost accountant within a period not exceeding fifteen working days from the day when such demand is made, or such further period as may be allowed by the said officer or the audit party or the chartered accountant or cost accountant.

Sec 72. Officers to assist proper officers.- (1) All officers of Police, Railways, Customs, and those officers engaged in the collection of land revenue, including village officers, officers of Central tax and officers of Union territory tax shall assist the proper officers in the implementation of this Act.

(2) The Government may, by notification, empower and require any other class of officers to assist the proper officers in the implementation of this Act when called upon to do so by the Commissioner.

Section 6 of the C.G.S.T. Act:

Section 6 - Authorisation of officers of State tax or Union territory tax as proper officer in certain circumstances

(1) Without prejudice to the provisions of this Act, the officers appointed under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act are authorised to be the proper officers for the purposes of this Act, subject to such conditions as the Government shall, on the recommendations of the Council, by notification, specify.

(2) **Subject to the conditions specified in the notification issued under sub-section (1),—**

(a) where any proper officer issues an order under this Act, he shall also issue an order under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as authorised by the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as the case may be, under intimation to the jurisdictional officer of State tax or Union territory tax;

(b) where a proper officer under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act has initiated any proceedings on a subject matter, no proceedings shall be initiated by the proper officer under this Act on the same subject matter.

(3) Any proceedings for rectification, appeal and revision, wherever applicable, of any order passed by an officer appointed under this Act shall not lie before an officer appointed under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act.

9. **CruX of the submissions** of the learned counsel for the petitioner is that once, the respondent No.5 [Deputy Commissioner (SIB), Ghaziabad], has conducted a survey of the business premises of the petitioner on 30.05.2018 and is investigating in the matter pursuant to the aforesaid survey, no inquiry can be initiated or summon can be issued by the respondent No.4 under Section 70 of the C.G.S.T. Act against the petitioner even if basis of material of inquiry/ investigation by the respondent Nos.4 and 5 may be different. In other words, the respondent No.5, i.e. State

Authority may investigate/ inquire in all the matters pertaining to the business of the petitioner and, therefore, the summons in the matter of inquiry issued by the respondent No.4 is barred by the provisions of Section 6(2)(b) of the C.G.S.T. Act.

Inquiry under Section 70

10. The words “subject-matter”, “proceedings” and “inquiry” have not been defined either under the State G.S.T. Act or the Union Territory G.S.T. Act or the C.G.S.T. Act. Therefore, these words have to be interpreted in the context of the aforesaid Acts. The word “inquiry” in Section 70 has a special connotation and a specific purpose **to summon any person** whose attendance may be considered necessary by the proper officer either **to give evidence or to produce a document or any other thing**. It cannot be intermixed with some statutory steps which may precede or may ensue upon the making of the inquiry or conclusion of inquiry. The process of inquiry under Section 70 is specific and unified by the very purpose for which provisions of Chapter XIV of the Act confers power upon the proper officer to hold inquiry. The word “inquiry” in Section 70 is not synonymous with the word “proceedings”, in Section 6(2)(b) of the U.P.G.S.T. Act/ C.G.S.T. Act.

11. In **Liberty Oil Mills and others vs. Union of India and others, (1984) 3 SCC 465 (para-15)**, Hon’ble Supreme Court considered the provisions of Import and Export Control Act and Imports (Control) Order, 1955 where the word “investigation” was not defined and held that in the context it means **the process of collection of evidence or the gathering of material**.

12. Provisions of Section 70 has been enacted for collecting evidence in matters involving tax evasion which may also lead to confiscation. After inquiry is completed and materials for tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized, by reason of fraud or wilful misstatement or suppression of facts or otherwise

are found, then it may lead to demands and recovery under Section 73 or Section 74, as the case may be. When action for assessment, demand and penalty etc. including action under Section 73 or 74 is taken, that shall amount to proceedings referable to Section 6(2)(b) of the Act but the inquiry under Section 70 is not a proceeding referable to Section 6(2)(b) of the Act.

“Subject-Matter” under Section 6(2)(b):-

13. The words “subject-matter” used in Section 6(2)(b) of the Act has not been defined under the Act. In the case of **Ballabh Das vs. Dr. Madan Lal and others, (1970) 1 SCC 761 (para-5)**, Hon’ble Supreme Court interpreted the words “subject-matter” in the context of Civil Procedure Code where also these words have not been defined. Hon’ble Supreme Court held held that:

“The expression ‘subject-matter’ has a reference to a right in the property which the plaintiff seeks to enforce. That expression includes the cause of action and the relief claimed. Unless the cause of action and the relief claimed in the second suit are the same as in the first suit it cannot be said that the subject-matter of the second suit is the same as that in the previous suit. Mere identity of some of the issues in the two suits did not bring about an identity of the subject-matter in the two suits. As observed in Rakhma Bai v. Mahadeo Narayan, (I.L.R. 42 Bom.1155), the expression "subject-matter" in Order XXIII, Rule 1, Code of Civil Procedure means the series of acts or transactions alleged to exist giving rise to the relief claimed. In other words "subject-matter" means the bundle of facts which have to be proved in order to entitle the plaintiff to the relief claimed by him. We accept as correct the observations of Wallis C.J. in Singa Reddi vs. Subba Reddi, (ILR 39 Mad. 987), that where the cause of action and the relief claimed in the second suit are not the same as the cause of action and the relief claimed in the first suit, the second suit cannot be considered to have been brought in respect of the same subject-matter as the first suit.”

14. Thus, the phrase “subject-matter”, or the phrase “on the same subject-matter”, used in Section 6(2)(b) of the U.P.G.S.T. Act/ C.G.S.T. Act with reference to any proceedings, means same cause of action for the same dispute involved in a proceeding before proper officer under the U.P.G.S.T. Act and the C.G.S.T. Act.

Effect of Section 6(2)(b) and Section 70 of the C.G.S.T. Act:-

15. Section 6(2)(b) prohibits **initiation of proceedings by the proper officer under U.P.G.S.T. Act on the same subject-matter where a proper officer under the C.G.S.T. Act has initiated any proceedings on the same subject-matter subject to the conditions specified in the notification issued under sub-Section (1)**. Section 6(2)(b) of C.G.S.T. Act imposes similar prohibition upon the proper officer under the C.G.S.T. Act. Thus, Section 6(2)(b) of the C.G.S.T. Act/ U.P.G.S.T. Act prohibits initiation of any proceedings **on the same subject-matter** by a proper officer under the C.G.S.T. Act/ by a proper officer under the State G.S.T. Act, as the case may be, on the same subject-matter.

16. Section 70 of the U.P.G.S.T. Act or C.G.S.T. Act is part of Chapter XIV which contains provisions for inspection, search, seizure and arrest. Section 70 of both the Acts are *pari materia* which empowers the proper officer under the Act **to summon any person** whose attendance he considers necessary **either to give evidence or to produce a document or any other thing in any inquiry.**

17. Thus, Section 6(2)(b) of the C.G.S.T. Act prohibits separate initiation of proceedings **on the same subject-matter** by the proper officer under the C.G.S.T. Act when proceeding on the same subject-matter by the proper officer under the State Act has been initiated, whereas Section 70 of the U.P.G.S.T./ C.G.S.T. Act merely empowers the proper officer to summon any person in any inquiry. The word “proceedings” used in Section 6(2)(b) is qualified by the words “subject-matter” which indicates an adjudication process/ proceedings on the same cause of action and for the same dispute which may be proceedings relating to assessment, audit, demands and recovery, and offences and penalties etc. These proceedings are subsequent to inquiry under Section 70 of the Act. The words “in any inquiry” used in Section 70 of the Act is referable to the provisions of Chapter XIV, i.e. Section 67 (power of inspection, search and seizure), Section 68 (inspection of goods in movement), Section 69 (power to arrest), Section 71 (access to business premises) and Section 72 (officers to assist proper officers).

Therefore, proper officer under the U.P.G.S.T. Act or the C.G.S.T. Act may invoke power under Section 70 in any inquiry. Prohibition of Section 6(2)(b) of the C.G.S.T. Act shall come into play only when any proceeding on the same subject-matter has already been initiated by a proper officer under the U.P.G.S.T. Act.

18. Thus, the words “**any proceeding**” on the same “**subject-matter**” used in Section 6(2)(b) of the Act, which is subject to conditions specified in the notification issued under sub-Section (1); means any proceeding on the same cause of action and for the same dispute involving some adjudication proceedings which may include assessment proceedings, proceedings for penalties etc., proceedings for demands and recovery under Sections 73 and 74 etc.

Conclusions:-

19. In view of the above, we have reached to the following conclusions :-

(i) The word “inquiry” in Section 70 has a special connotation and a specific purpose **to summon any person** whose attendance may be considered necessary by the proper officer either **to give evidence or to produce a document or any other thing**. It cannot be intermixed with some statutory steps which may precede or may ensue upon the making of the inquiry or conclusion of inquiry. The process of inquiry under Section 70 is specific and unified by the very purpose for which provisions of Chapter XIV of the Act confers power upon the proper officer to hold inquiry. The word “inquiry” in Section 70 is not synonymous with the word “proceedings”, in Section 6(2)(b) of the U.P.G.S.T. Act/ C.G.S.T. Act.

(ii) The words “**any proceeding**” on the same “**subject-matter**” used in Section 6(2)(b) of the Act, which is subject to conditions specified in the notification issued under sub-Section (1); means any proceeding on the same cause of action and for the same dispute involving some adjudication proceedings which may include assessment proceedings, proceedings for penalties etc., proceedings for demands and recovery under Section 73 and 74 etc.



(iii) Section 6(2)(b) of the C.G.S.T. Act prohibits a proper officer under the Act to initiate any proceeding on a subject-matter where on the same subject-matter proceeding by a proper officer under the U.P.G.S.T. Act has been initiated.

(iv) Facts briefly noted in paras-6 and 7 above, would disclose that there is no proceeding by a proper officer against the petitioner on the same subject-matter referable to Section 6(2)(b) of the U.P.G.S.T. Act. It is merely an inquiry by a proper officer under Section 70 of the C.G.S.T. Act.

20. For all the reasons afore-stated, we do not find any merit in the present writ petition. Consequently, **the writ petition** fails and is hereby **dismissed**.

Order Date :- 2.12.2020

T.S./NLY