

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 2426 of 2021**

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M/S BHARAT ACID AND CHEMICALS, PROPRIETOR KANUBHAI MANILAL
PATEL
Versus
UNION OF INDIA

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Appearance:

MR. HARDIK V VORA(7123) for the Petitioner(s) No. 1
for the Respondent(s) No. 1,2,3

MR CHINTAN DAVE AGP - ADVANCE COPY SERVED TO GOVERNMENT
PLEADER/PP(99) for the Respondent(s) No. 4

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CORAM: **HONOURABLE MR. JUSTICE J.B.PARDIWALA**
and
HONOURABLE MR. JUSTICE ILESH J. VORA

Date : 05/02/2021

ORAL ORDER

(PER : HONOURABLE MR. JUSTICE J.B.PARDIWALA)

1 We have heard Mr. Hardik Vora, the learned counsel appearing for the writ applicant.

2 The facts of this case are very gross and shocking. Serious allegations have been levelled against the respondents Nos.2 and 3 respectively. The matter needs to be looked into urgently.

3 The mode and manner in which the respondents Nos.2 and 3 are alleged to have coerced and pressurized the writ applicant to transfer an amount of almost Rs.9 Crore to the account of the department is shocking. It is brought to our notice that the writ applicant was summoned and under the guise of interrogation was kept under detention for almost a period of 33 hours. No wonder, the State of

Gujarat has topped the list of States with the highest collection of tax under the GST Act in the country for the year 2020-21.

4 Let Notice be issued to the respondents, returnable on 16th February 2021. The respondents shall be served directly through E-mail. By the next date of hearing, we direct the respondents, more particularly, the respondents Nos.2 and 3 to file their respective reply so that this Court is able to proceed further with the matter expeditiously. Mr. Vora shall furnish one set of his entire paper book at the earliest to Mr. Devang Vyas, the learned Additional Solicitor General of India.

5 We invite the attention of the respondents to a very detailed order passed by a Coordinate Bench of this Court in the case of **Paresh Nathalal Chauhan vs. State of Gujarat** reported in (2020) 79 GST 105 (Gujarat).

(J. B. PARDIWALA, J)

(ILESH J. VORA,J)

CHANDRESH