



WEB COPY

WP No. 13394 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 07-04-2026**

CORAM

**THE HON'BLE MR JUSTICE C. SARAVANAN**

**WP No. 13394 of 2026**

**AND**

**WMP NO. 14669 OF 2026**

M/s. Rajkumar Muthusamy  
(Proprietor of M.Rajkumar),  
S-7, MR Complex paper Mill Road Tajnagar,  
SPB Colony, Erode 638 010

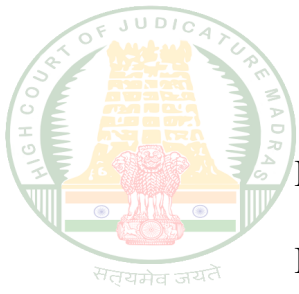
..Petitioner(s)

Vs

1. Additional Director of DGGI  
Coimbatore zonal unit,  
Coimbatore
2. Senior Intelligence Officer  
Director General of GST Intelligence,  
Madurai Regional Unit,  
Madurai

..Respondent(s)

**PRAYER:**Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records in the Impugned seizure Order passed by the 2nd Respondent in form GST INS 02 dated 24.02.206 and quash the same, and direct the respondent to return the computers seized during the time of inspection through form GST INS 02, dated 24.02.2026 so as to enable the Petitioner to comply with the consequential summons issued by the 2nd Respondent dated 24.02.2026 and 17.03.2026.



For Petitioner(s): Mr.K.G.Jayasuriya

For Respondent(s): Mr.S.T.Bharath Gowtham for R1 & R2  
Senior Standing Counsel

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### **ORDER**

Mr.S.T.Bharath Gowtham, learned Senior Standing Counsel takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondents.

3. The petitioner has approached this court to quash the impugned seizure order in Form GST INS 02 dated 24.02.2026 whereby the petitioner's computer has been seized from one Ramakanth Naik, Manager of the petitioner on 24.02.2026. The seizure accompanied a drawing of a Mahazar and the statement recorded from the said Ramakanth Naik, the Manager of the petitioner, on the same day. After the seizure was effected and statement was drawn, two summons have been issued on 24.02.2026 and 17.03.2026 wherein the petitioner Company has been asked to furnish the following :-

**“1. list of all suppliers along with purchase details**

**2. to depose statement”**

**and**



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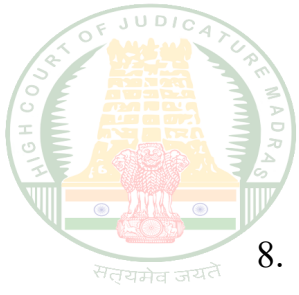
- “1. to furnish sales and purchase ledger from 2020-21 onwards**
- 2.to furnish bank statements from 2020-21 onwards**
- 3. to depose statement”**

4. Learned Senior Standing Counsel for the Respondents submits that the petitioner is not appearing for giving statement pursuant to the aforesaid summons dated 24.02.2026 and 17.03.2026

5. Learned Counsel for the Petitioner submits that the Petitioner could not respond to the summons in the absence of the computer and unless the computer is handed over, petitioner is in no position to give any statement.

6. That apart it is submitted that there are about 831 suppliers with whom the petitioner had transacted and therefore sufficient time being given to the petitioner to respond to the summons after the computer are handed over.

7. Learned Senior Standing Counsel for the Respondents submits that if the petitioner appears on 15.04.2026 before the office of the 2<sup>nd</sup> Respondent, the computer will be returned after the contents of the Hardware is copied and preliminary statements of the Petitioner is recorded. Thereafter, further statements can be recorded on subsequent dates.



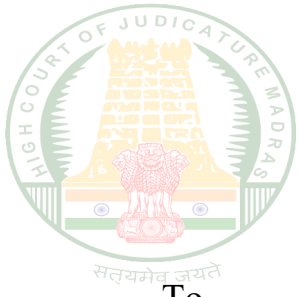
8. This Writ Petition stands disposed of in terms of the above undertaking. No costs. Connected Miscellaneous Petition is closed.

**07-04-2026**

**Note: Issue order copy on 08.04.2026**

Neutral Citation: Yes/No

GV



To  
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**C.SARAVANAN J.**

**GV**

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