

Armour Security (India) Ltd. vs Commissioner, CGST, Delhi East Commissionerate & Anr.

Whether issuance of summons under Section 70 CGST Act amounts to “initiation of proceedings” under Section 6(2)(b) and bars parallel action by another authority.

Date of Order: March 6, 2025
Case Law No: GIB- SC-2025-25
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CASE DESCRIPTION / SUMMARY

Facts :

The petitioner company received a show cause notice under [Section 73](#) CGST Act from State GST authorities for alleged tax shortfall and excess ITC.

Subsequently, Central GST authorities conducted a search and issued summons under [Section 70](#) requiring production of documents.

The petitioner challenged the summons before Delhi High Court, contending that parallel proceedings on the same subject matter were barred under [Section 6\(2\)\(b\)](#).

The High Court dismissed the writ petition, holding that summons and investigation are not “proceedings”.

Court Decision:

The Supreme Court upheld the High Court’s view and dismissed the SLP.

It held that issuance of summons under [Section 70](#) is part of inquiry/investigation and cannot be equated with “initiation of proceedings” under [Section 6\(2\)\(b\)](#).

“Proceedings” under [Section 6\(2\)\(b\)](#) refer to adjudicatory actions such as assessment, demand, or penalty proceedings under [Sections 73](#) or [74](#).

Summons is only a step to collect evidence and precedes formal proceedings; hence, no bar on parallel inquiry by another authority.

The Court interpreted Section 6 within the framework of “single interface” and “cross-empowerment”, holding that intelligence-based enforcement actions can be initiated by both Central and State authorities.

Cases Referred:

- *G.K. Trading v. Union of India*
- *Kuppan Gounder P.G. Natarajan v. Directorate General of GST Intelligence*
- *Anurag Suri v. Director General of GST Intelligence*
- *Indo International Tobacco Ltd. v. Vivek Prasad*
- *K.T. Saidalavi v. State Tax Officer*
- *Rais Khan v. Addl. Commissioner*
- *M/s R.P. Buildcon Pvt. Ltd. v. Superintendent, CGST*
- *Tvl. Metal Trade Incorporation v. GST Council Secretariat*
- *Vivek Narsaria v. State of Jharkhand*
- *Stalwart Alloys India Pvt. Ltd. v. Union of India*
- *Kundlas Loh Udyog v. State of H.P.*
- *Chief Commissioner of CGST v. Safari Retreats Pvt. Ltd.*
- *K.P. Mohammed Salim v. CIT*

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