Sudhir Kumar Aggarwal v. Directorate General of GST Intelligence

Whether a person questioned by GST officers during a search can insist on his lawyer being present.

Date of Order: November 6, 2019
Case Law No: GIB-DHC-2019-07
Source: GST INDIA Biz (www.gstindia.biz)

CASE DESCRIPTION / SUMMARY

Background

DGGI searched a rented property of a company on 11.09.2019. Its Director apprehended harassment and coercion and sought the presence of his lawyer during questioning. An earlier order of 20.09.2019 had permitted this, and the department sought modification of it.

Final Verdict

Following Poolpandi, the Court held that **GST officers are not police officers, and a lawyer's presence cannot be allowed during questioning.** The earlier order was modified to that extent. The Court nevertheless recorded that the officers are not permitted to use physical coercion or ill-treatment on the person questioned, and that such complaints can be taken up in law.

The order therefore permits the department to question the person without his lawyer in the room, while preserving the person's remedies against any coercion.

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