Balaji Enterprises v. Principal Commissioner, DGGI Meerut Zonal Unit

Return of seized electronic devices and documents, or at least copies of the data, after a GST search.

Date of Order: October 6, 2025
Case Law No: GIB-DHC-2025-75
Source: GST INDIA Biz (www.gstindia.biz)

CASE DESCRIPTION / SUMMARY

Background

On 01.07.2025 DGGI seized eleven items from the proprietor's office in Pitampura, including phones, a laptop, hard disk, pen drives, 113 stamps, note pads and papers. The data had been cloned and downloaded in the presence of the petitioner's advocate and a forensic expert. The Department said that he was not cooperating and had to appear for a statement.

Final Verdict

The Court held that under Section 67(3) things not relied on must be returned within thirty days of the notice, and that under Section 67(5) **copies of seized data cannot be denied, but may be made in the presence of an authorised officer unless it is recorded in writing that providing copies would be prejudicial to the investigation.** No such written record existed, and the cloning of the data was already complete.

The proprietor was directed to appear before the GST Department, where copies of the entire set of documents and data are to be given to him in the presence of an authorised officer. The Court added that he is duty bound to cooperate in the investigation. The devices themselves were not ordered to be returned.

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