Md. Aniqul Islam v. Directorate General of GST Intelligence

Challenge to Section 70 summonses (including alleged absence of DIN on handwritten summons) as premature or illegal.

Date of Order: December 16, 2025
Case Law No: GIB-DHC-2025-77
Source: GST INDIA Biz (www.gstindia.biz)

CASE DESCRIPTION / SUMMARY

Background

The petitioners, small bidi traders, challenged summonses issued by DGGI under Section 70 on 22.03.2024, 06.05.2024 and 25.05.2024. They said that the summonses were handwritten without a DIN and amounted to harassment and a threat of arrest.

Final Verdict

The Court held that **a summons under Section 70 is meant for gathering information and does not by itself initiate proceedings or amount to an accusation.** Arrest is regulated by the safeguards of Section 69, as explained by the Delhi High Court in Jatin Gupta, and the petitioners had not been arrested.

The writ petitions were held to be premature and were disposed of, with liberty to approach the appropriate forum if any adverse action is taken later.

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