$~74

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

Date of Decision: 6th October, 2025

\+ **W.P.(C) 15237/2025 & CM APPL. 62448/2025**

M/S BALAJI ENTERPRISES .....Petitioner

Through: Mr. Shivender Kr. Sharma, Ms. Urooj Chaudhary and Ms. Esha Sharma, Advs.

versus

THE PRINCIPAL COMMISSIONER, DGGI, MEERUT ZONAL UNIT & ORS. .....Respondents

Through: Mr. Harpreet Singh, SSC with Ms. Suhani Mathur, Mr. Jai Ahuja, Mr. Akshay Saxena, Ms. Shivali Saxena and Mr. Sanidhya Sharma, Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

Prathiba M. Singh, J. (Oral)

1. This hearing has been done through hybrid mode.

CM APPL. 62448/2025

2. Allowed, subject to all just exceptions. Application is disposed of.

W.P.(C) 15237/2025

3. The present petition has been filed by the Petitioner - M/s Balaji Enterprises, through its proprietor Mr. Sandeep Singhal, under Article 226 of the Constitution of India, *inter alia*, seeking return of the electronic devices, documents, records, books, etc., seized from the Petitioner *vide* seizure dated 1st July, 2025.

4. The copy of the *panchnama* dated 1st July, 2025 drawn at the office premises of Mr. Sandeep Singhal, at PD-99A, Ground Floor, Pitampura, Delhi-110034 *(hereinafter, 'panchnama')*, would show that the seized goods are as follows:

“

Sl. No.	*Description*	*No.*	*Page Nos*
1	*2*	*3*	*4*
1.	*I-Phone15 (Model No. MTP03HN/A) (Serial No. HK99F4X4XQ) (IMEI 1: 358388750533018, IMEI 2:358388750408087)*	*1*	
2.	*Pen drives (Geonix-1, Sandisk-2, HP 32GB- 1, Kingston 16-1)*	*5*	
3.	*Samsung Galaxy Z-Fold 6 (Model Name-SM-F956B/DS) (Serial No. RFCX70SPKWH) (IMEI 1: 352898271056765, IMEI 2: 353203241055764)*		
4.	*Hard Disk Drive- WD Elements (S. No. WXPZAB22RLXL)*	*1*	
5.	*HP Pavilion Laptop 13" (Silver Gray Colour) Device ID-DG5514D3-64EB-425A-9E32-IDFC27BB7BB9*	*1*	
6.	*Vivo 1718 (IMEI 1: 866945037007738, IMEI 2: 866945037007720)*	*1*	
7.	*Zebronics Bing CPU*	*1*	
8.	*113 Stamps/ seals of firms/ company as individually stamped on 5 no. of pages*	*113*	*1 to 5*
9.	*Neelgagan Note Pads*	*7*	*i. 10 filled pages* *ii . 52 filled pages* *iii. 09 filled pages* *iv. 48 filled pages* *v. 39 filled pages* *vi. 11 filled pages* *vii. 15 filled pages*
10.	*A green notebook*	*1*	*24 filled pages*
11.	*Loose papers*		*15 pages*

”

5. Ms. Chaudhary, ld. Counsel for the Petitioner submits that since the GST Department has already made copies of all the records, including the electronic

gadgets, the devices should be returned. Alternatively, in the event the devices are not returned, copies of the data contained therein, along with the other documents, should be provided to the Petitioner.

6. It is further submitted by ld. Counsel that the Petitioner's interest cannot be detrimentally affected by not even providing the copies of the data contained in seized documents and the electronic gadgets.

7. Mr. Harpreet Singh, ld. SSC for the Respondent submits that the Petitioner is not cooperating in the investigation and ought to appear for recording of his statement, as the GST Department wishes to confront him in respect of documents which have been seized.

8. The Court has considered the matter. Section 67 of the Central Goods and Services Tax Act, 2017 *(hereinafter, 'CGST Act')* vests the power of inspection, search, seizure and arrest with the GST Department.

9. Section 67(3), 67(4) and 67(5) of the CGST Act reads as under:

> *"**Section 67. Power of inspection, search and seizure.***
>
> *(3) The documents, books or things referred to in sub-section (2) or any other documents, books or things produced by a taxable person or any other person, which have not been relied upon for the issue of notice under this Act or the rules made thereunder, shall be returned to such person within a period not exceeding thirty days of the issue of the said notice.*
>
> *(4) The officer authorised under sub-section (2) shall have the power to seal or break open the door of any premises or to break open any almirah, electronic devices, box, receptacle in which any goods, accounts, registers or documents of the person are suspected to be concealed, where access to such premises, almirah, electronic devices, box or receptacle is denied.*

> *(5) The person from whose custody any documents are seized under subsection (2) shall be entitled to make copies thereof or take extracts therefrom in the presence of an authorised officer at such place and time as such officer may indicate in this behalf except where making such copies or taking such extracts may, in the opinion of the proper officer, prejudicially affect the investigation…"*

10. In terms of Section 67(3) of the CGST Act, the documents or other gadgets etc., produced by a taxable person, if not relied upon by the GST Department, are to be returned within a period of 30 days.

11. Additionally, Section 67(5) of the CGST Act clearly provides that in respect of documents that are seized, the person from whom the seizure is made shall be entitled to make copies thereof, in the presence of an Authorised Officer.

12. At this stage, it is submitted on behalf of the GST Department that Section 67(5) of the CGST Act has a caveat that such entitlement shall not extend to circumstances where providing copies would be prejudicial to the investigation.

13. A perusal of Section 67(5) of the CGST Act clearly shows that copies of the seized data cannot be denied to the Petitioner. However, such copies can be made in the presence of an Authorised Officer, unless it is recorded in writing, that providing copies would be prejudicial to the investigation.

14. The *panchnama* in this case records as under:

> *"The afore-detailed 11 electronic devices were put up before us which were found to be packed in envelopes, which were opened before us in the presence of advocate Sh. Kushagra Verma and Sh. Santosh Kumar. Forensic Expert from M/s Omnicomp, New Delhi, hired*

by the DGGI officials. Thereafter, the devices were opened and the contained data in the above listed devices was retrieved and downloaded from the aforesaid devices in Hard Drives with master Copy S.No. WX42AC4RTNPK and Working Copy S.No.- WX42AC4RTER9, which was found to be concerned for the ongoing investigation. ***The printout of cloning & data extraction report for the devices was taken out and each page was duly signed by Sh. Santosh Kumar, Forensic Expert, advocate Sh. Kushagra Verma and we had signed on each page of the report along with the master Copy which was sealed in front of us.****"*

15. Thus, it is evident from the foregoing that the GST Department has downloaded the data and cloning has also been completed, although some part of it may still be outstanding.

16. Be that as it may, in order to resolve this issue, it is directed that Mr. Sandeep Singhal, the proprietor of the Petitioner, shall appear in person before the GST Department and in the presence of an Authorised Officer, copies of the entire set of documents and data shall be provided to him.

17. Needless to add, the Petitioner would be duty bound to cooperate in the investigation.

18. Accordingly, the present petition is disposed of in the above terms. All pending applications, if any, are also disposed of.

PRATHIBA M. SINGH
JUDGE

SHAIL JAIN
JUDGE

OCTOBER 6, 2025
dj/sm