

HC: Sets aside remand order, holding that the assessee was arrested without written grounds as required by law.

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REFER THE DECISION OF THE HON'BLE DELHI HIGH COURT IN THE CASE OF

Kshitij Ghildiyal V/s Director General of GST Intelligence, Delhi, decided on 16-12-2024

Key Issues:

Whether an arrest effected without providing written grounds is legally sustainable?

Hon'ble High Court Judgement:

Since the procedures under Section 69(2)—such as giving written grounds for arrest and properly communicating them—were not followed, the Assessee's arrest was unlawful, and the remand order had to be set aside.

Section 132 read with section 69 of Central Goods and Services Tax Act, 2017.