



Deepali Mehta

Instruction No 2 dated 17.08.2022 has been issued for Guidelines for Arrest and Bail in relation to offences punishable under the CGST Act 2017. This instruction was issued due to the observation of Honorable SC in its judgment dated 16.08.2021. It was observed that merely because an arrest be made because it is lawful does not mandate that arrest needs to be made. Personal liberty is an important aspect of our constitution. It gives instruction relating to following matters: Conditions precedent to Arrest Procedure of Arrest Post Arrest Formalities Reports to be sent Instruction No 3 dated 17.08.2022 has been issued for Guidelines on issuance of summons under section 70 of the CGST Act:

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