

Dinesh Tambde

19 Search and seizer Cash amount seized during search directed to be retained till proceedings for adjudication are completed in view of Section 67(2) or (3) and on the ground that the said seizure of cash was 'relied upon' for issuance of SCN. Further directed to complete the proceedings with four months. The petitioner has sought a mandamus for a direction to the respondents to refund an amount of Rs.9.39 lakhs collected from his residence. At the time when the Writ Petition was filed, proceedings were at a nascent stage, and no show cause notice or order of assessment had been passed. Simultaneously another W/P was filed seeking the mandamus in regard to a direction to the respondents to initiate proceedings for assessment under Section 73/74 of the Central Goods and Services Tax Act, 2017 (in short 'Act') as well as r.....