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p>Query: What are the requisites and process for issue of Summons under the GST Law? Reply: The power to summon persons to give evidence and produce documents are provided u/s 70 of the CGST Act, which is reproduced hereunder. “Sec. 70(1): The proper officer under this Act shall have power to summon any person whose attendance he considers necessary either to give evidence or to produce a document or any other thing in any inquiry in the same manner, as provided in the case of a civil court under the provisions of the Code of Civil Procedure, 1908. Sec. 70(2): Every such inquiry referred to in sub-section (1) shall be deemed to be a “judicial proceedings” within the meaning of section 193 and section 228 of the Indian Penal Code.” CBIC has issued Guidelines/ SOP for issuance of Summons u/s 70 of CGST Act vide Instructions # 3 of 2022 dt 1.....