

Dhaval Talati

33 Where there was no evidence against petitioner Advocate and his father to indicate that they related to alleged illegal refund sought by exporters and petitioners were neither proprietor nor partners/ shareholders of any exporter Concern/ Firm/Company, who fraudulently availed refund of IGST, they could not have been arrested. Facts of the case – The petitioner No. 1, son of petitioner No. 2 was practicing lawyer in the field of taxation. The petitioner No. 1 is an advocate, on behalf of four exporters who had retracted their statements made at the first instance filed Writ petitions before Delhi High Court against respondent – Directorate General of GST Intelligence (DGGI). As per respondent, those.....