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41 Search and Seizure Seized documents or copies should be provided to assessee to file effective responses to show-cause cum demand notices. The department conducted search and seizure operation at the premises of petitioner. Thereafter, the department issued show cause cum demand notices under Section 74. The petitioner filed writ petition and contended that the raids were conducted during which all their documents had been attached and seized. It requested the department to release of the documents or at least furnish of copies of such documents in order to enable them to file effective responses to the impugned notices. The Honorable High Court noted that the documents were required to be supplied to the petitioner in terms of Section 67(5) of CGST Act, 2017. The department was duty-bound to comply with the requirement of Section 67(5) and supply to assessee either documents or copies of documents which were atta.....