[3488]

IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD
(Special Original Jurisdiction)

FRIDAY,THE NINETEENTH DAY OF DECEMBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 39130 OF 2025

Between:

M/s. Miles Education Private Limited, A Company incorporated under the provisions of the Companies Act, 1956 Having its registered office at Ground-1 Floor, West Wing, JST - Silicon Towers, Kondapur, Serilingampally Mandal, Hyderabad, Telangana, India, 500084 Represented by its Authorized Representative, Mr. Michael Wagner

...PETITIONER

AND

1. Union of India, Represented by Secretary Ministry of Finance, Department of Revenue, North Block, Rashtrapati Bhawan New Delhi--110001
2. The Directorate General of Goods and Service Tax Intelligence, Represented by its Senior Intelligence Officer, Office of the Additional Director, DGGI, Hyderabad Zonal Unit, H.No.1-63/2/212, Plot No. 212 and 213, Block B, Kavuri Hills, Guttala Begumpet, Madhapur, Hyderabad-500033, Telangana
3. Mr. Shuhab Peera, Senior Intelligence Officer, The Directorate General of Goods and Service Tax Intelligence,Hyderabad Zonal Unit, H.No.1-63/2/212, Plot No. 212 and 213, Block B, Kavuri Hills, Guttala Begumpet, Madhapur, Hyderabad-500033, Telangana

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a Writ, Order or Direction, more particularly one in the nature of a Writ of Mandamus a)Declaring the action of the Respondents No.2 and 3 in issuing the impugned letter dated 15.12.2025 vide File No. DGGI/INV/GST/2895/2025-Gr S-0/o ADG-DGGI-ZU-HYD to the Petitioner's clients vide Email dated 17.12.2025 at 03.27 PM, 03.36 PM and 03.59 PM as illegal, arbitrary and mala fide. b)Consequently, set aside the letter dated 15.12.2025 vide File No. DGGI/INV/GST/2895/2025-Gr S-0/o ADG-DGGI-ZU-HYD issued to the Petitioner's clients. c)Direct the Respondent No.2 to conduct all enquiries and further investigation, if any, only through the petitioner and not directly with its clients or third parties, unless the Petitioner fails to comply. d)Direct the Respondent No.2 to refrain from issuing or circulating any communications which are coercive, intimidating, alarmist, or which create an impression of culpability on the Petitioner, during the pendency of the investigation. e)Direct the Respondent No.2 to substitute the Respondent No.3 with a different officer as the Investigating Officer dealing with the investigation with respect to the Petitioner.

<u>IA NO: 1 OF 2025</u>

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to direct the Respondent No.2 to issue an email to the clients of the Petitioner stating that no reply need be given to the impugned letter at the moment

<u>IA NO: 2 OF 2025</u>

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to issue directions restraining the Respondent No.2 from misusing the sensitive information obtained from the Petitioner and the GST portal.

Counsel for the Petitioner: SRI AVINASH DESAI SENIOR COUNSEL REP
SRI GIRJESH PATIDAR

Counsel for the Respondent No.1: SRI B. MUKHERJEE REP
SRI N. BHUJANGA RAO
Deputy Solicitor General of India

Counsel for the Respondent Nos. 2&3 : SRI DOMINIC FERNANDES,
SENIOR SC FOR CBITC

The Court made the following: ORDER

IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

WRIT PETITION No.39130 of 2025

Dated:19.12.2025

Between:

M/s. Miles Education Private Limited

...Petitioner

and

Union of India,
Rep., by its Secretary,
Ministry of Finance, Department of Revenue,
North Block, Rastrapati Bhawan,
New Delhi and 2 others.

...Respondents

ORDER:

Mr. Avinash Desai, learned Senior Counsel represents Mr. Girjesh Patidar, learned counsel for the petitioner.

Mr. B. Mukherjee, learned counsel represents Mr. N. Bhujanga Rao, learned Deputy Solicitor General of India appears for respondent No.1

Mr. Dominic Fernandes, learned Senior Standing Counsel appears for the Central Board of Indirect Taxes and Customs.

2. The previous writ petition bearing W.P.No.38607 of 2025 preferred by the petitioner in respect of summons under Section 70 of the Central Goods and Services Tax Act, 2017 (for short, "the Act") was disposed of by order dated 17.12.2025 with the following observations:

> "7. More or less, the factual assertions made by the petitioners have been answered on instructions by the learned Senior Standing Counsel for CBIC. We, therefore, do not intend to delve further on the correctness of the submissions made at this stage, since the process of investigation has gone ahead by summoning of other Directors. We only reiterate the principles laid down with regard to recording of statements of summoned persons in the decisions rendered by the jurisdictional High Courts in substance that the recording of statements should be done within the office hours and that such recording of statements should be voluntary.
>
> 8. With the aforesaid observations, the instant writ petition is disposed of. There shall be no order as to costs."

3. Petitioner has preferred the present writ petition immediately thereafter for the reason that the respondents have issued e-mails to the customers of the petitioner company on 17.12.2025 seeking clarification on a set of questionnaire enclosed in DIN, dated 15.12.2025 in respect of the investigation being carried out against the petitioner.

4. It is the grievance of the petitioner that by three e-mails approximately 200 customers of the petitioner has been asked to furnish the information on the questionnaires. The approach of the respondents smacks of highhandedness intended to damage the business reputation of the petitioner. The customer/client confidentiality is being exposed which is not proper in the eye of law.

5. We have seen the e-mail, dated 17.12.2025 and also the questionnaire contained in DIN, dated 15.12.2025 issued to the customers of the petitioner company. There is no doubt that in course of investigation, the department can seek answers concerning the subject matter from the recipients of the supplies made by the petitioner company

and as such, seeking such information cannot be said to be beyond their jurisdiction. However, it appears that in doing so, the department could have exercised discretion in ensuring that the customer/client's confidentiality is not shared with other customers of the petitioner.

6. Learned counsel for the respondent department submits that he would advise the department to ensure that in future, such bulk copies of one email be not issued to number of recipients/customers of the petitioner. He submits that the petitioner has made supplies to several other customers in respect of whom such discretion would be observed while sending emails.

7. Having heard learned counsel for the parties and having taken on record the stand of the department as regards the clarifications being sought from the recipients of the petitioner company, we are of the view that though no interference should be made at this stage, the department would ensure that proper discretion is exercised while seeking information/clarification from the

customers of the petitioner company in course of the investigation, if necessary.

8. The writ petition is accordingly disposed of. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-M. OSMAN ALI BAIG
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Secretary, Union of India, Ministry of Finance, Department of Revenue, North Block, Rashtrapati Bhawan New Delhi- 110001
2. The Senior Intelligence Officer, Directorate General of Goods and Service Tax Intelligence, Office of the Additional Director, DGGI, Hyderabad Zonal Unit, H.No.1-63/2/212, Plot No. 212 and 213, Block B, Kavuri Hills, Guttala Begumpet, Madhapur, Hyderabad-500033, Telangana
3. One CC to SRI. GIRJESH PATIDAR, Advocate [OPUC]
4. One CC to SRI. N. BHUJANGA RAO, Deputy Solicitor General of India [OPUC]
5. One CC to SRI. DOMINIC FERNANDES, SENIOR SC FOR CBITC [OPUC]
6. Two CD Copies

B M
NT

HIGH COURT
DATED:19/12/2025

ORDER

WP.No.39130 of 2025

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

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