

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

**WEDNESDAY, THE SEVENTEENTH 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: 38607 OF 2025

Between:

1. 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
2. Mr. Divyansh Pitty, S/o Sanjay Pitty, Aged 30 years, Occ. Director of the Petitioner Company, R/o No.504, Block C, 5th Floor, G Corp Residences, Srinivagilu Amanikere Village, Begur Hobli, Bengaluru South- 560068, Karnataka

...PETITIONERS

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

...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 (i) Declaring the actions of the Respondent No.2 in illegally detaining the Petitioner No.2 till 12.30 AM and issuing a summons at 12.30 AM on 13/12/2025 by hand directing presence before the Respondent No.2 on 13/12/2025 at 11.00 AM as illegal, arbitrary, and in contravention of the constitutional guarantees and (ii) Consequently, set aside the Summons dated 13.12.2025 vide File No. DGGI/INT/INTL/1289/2025-Gr S -0/o ADG-DGGI-ZU-HYD issued against the Petitioners (iii) Direct the Respondent No.2 to follow the

due process of law and comply with the principles of natural justice in the course of the investigation against the Petitioner No.1 and not use any acts of violence or torture or any undue means against the employees of the Petitioner No.1 herein (iv) Direct the Respondent No. 2 to conduct the proceedings during office hours and in the presence of an Advocate appointed by the Petitioner No.1 herein

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to direct the Respondent No.2 not to take coercive steps including but not limited to arrest, attachment, deposits etc. against the Petitioners during the pendency of the Writ Petition

Counsel for the Petitioners: SRI AVINASH DESAI 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 No.2: SRI DOMINIC FERNANDES,
SENIOR SC FOR CBIC**

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.38607 of 2025

Dated:17.12.2025

Between:

M/s. Miles Education Private Limited
and another.

...Petitioners

and

Union of India,
Represented by Secretary,
Ministry of Finance, Department of Revenue,
North Block, Rashtrapati Bhawan,
New Delhi – 110 001,
and another.

...Respondents

ORDER:

Learned Senior Counsel Sri Avinash Desai,
representing learned counsel Sri Girjesh Patidar, appears
for the petitioners.

Learned counsel Sri B.Mukherjee, representing Sri N.Bhujanga Rao, learned Deputy Solicitor General of India, appears for respondent No.1.

Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appears for respondent No.2.

2. Heard the learned counsel for the parties.

3. The present writ petition essentially raises grievance of recording of statements of petitioner No.2 beyond office hours by respondent No.2 pursuant to the summons issued by respondent No.2 under Section 70 of the Central Goods and Services Tax Act, 2017, during the course of investigation.

4. Factually, allegations have been made that respondent No.2 restrained petitioner No.2 from leaving his office and continued the recording of statements till midnight. Summons to appear on the next date were issued on the same date. In this background, certain decisions rendered by the other jurisdictional High Courts

like the High Court of Bombay in **FSM Education Pvt. Ltd. v. Union of India**¹, High Court of Jharkhand at Ranchi in **Shiva Kumar Deora v. Union of India**² and a decision of this Court in **M/s. Agarwal Foundries Private Limited Rama Towers v. Union of India** (W.P.No.28268 of 2019, dated 06.11.2020) have been relied upon. It is submitted that these decisions lay down certain guidelines for interrogation of the summoned person and that too within office hours. Learned Senior Counsel for the petitioners submits that the petitioners and the concerned Directors are ready to abide by the summons and cooperate in the investigation process, but as per the instructions of the department and the guidelines rendered by the High Courts in similar matters.

5. Learned Senior Standing Counsel for CBIC, on instructions, has endeavoured to explain that the recording of statements of petitioner No.2 went beyond the office hours on his own request as he had to leave to Bangalore. It is further submitted that when the recording of

¹ 2022 SCC OnLine Bom 79

² 2024 SCC OnLine Jhar 1956

statements could not be concluded, summons to appear on the next date were issued. He, however, submits that in other circumstances, the officials adhere to the office hours for the purposes of recording the statements of the summoned persons. He also submits that the principles laid down in Instruction No.03/2022-23 (GST-Investigation) dated 17.08.2022 issued by the GST-Investigation Wing, will be scrupulously followed in the case of the noticees in respect of the investigation carried out against the petitioner company. He further submits that the summons have been issued upon the other Directors to appear on 16.12.2025 and 17.12.2025, since petitioner No.2 did not appear on 13.12.2025. He submits that in his place, the Advocate appeared who claimed ignorance about the affairs of the company.

6. We have considered the submissions of the learned counsel for the parties.

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.

Miscellaneous applications pending, if any, shall stand closed.

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SD/- L. VIJAYA LAXMI
ASSISTANT REGISTRAR
SECTION OFFICER

To,

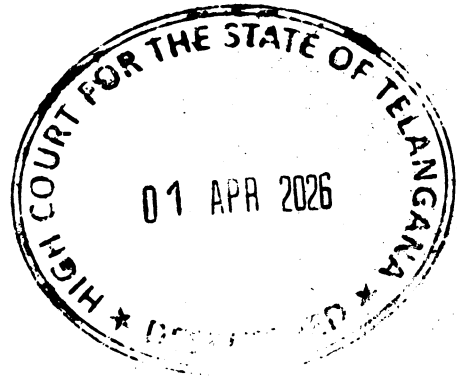
1. The Secretary, Union of India, Ministry of Finance, Department of Revenue, North Block, Rashtrapati Bhawan New Delhi- 110001
2. The Senior Intelligence Officer, Directorate General of Goods and Service Tax Intelligence, Office of the Additional Director, DGGI, Hyderabad Zonal Unit, H.No.1-63/2/212, 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 CBIC [OPUC]
6. Two CD Copies

B M

[Handwritten signature]

HIGH COURT

DATED:17/12/2025



ORDER

WP.No.38607 of 2025

**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

⑧
1/4/26
23/2/26