

## **Blocked credit ledger and summons issued by CGST authorities were to be set aside – Himachal Pradesh H.C**

CGST authorities cannot initiate proceedings when same subject matter is already under investigation by SGST authorities; Any new information which the CGST Authorities may have gathered related to fraudulent avilment or passing on can always be informed to the authorities, who already conducting the investigation, inquiry and proceedings under this Act

**KUNDLAS LOH UDYOG**

*Versus*

**STATE OF HIMACHAL PRADESH**

**Citation: (2024) 22 Centax 455 (H.P.) [17-09-2024]**

**“CGST & SGST authorities can’t initiate parallel proceedings on same subject matter”  
Hon’ble Himachal Pradesh High Court quashes summons issued to assessee**

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