

**DEPARTMENT OF TRADE & TAXES, GNCTD
(LAW & JUDICIAL BRANCH)
VYAPAR BHAWAN, IP ESTATE, NEW DELHI**

F. 1(2)/DTT/L&J//Misc./20019-20/ 2108 - 2113

Dated: 29/10/2021

**Sub: Indicative guidelines & Procedure for making arrest u/s 69 of the DGST Act
- Additional guidelines.**


Ref: F. 1(2)/DTT/L&J//Misc./2019-20/ 2744 dated 28.11.2019

Indicative guidelines & Procedure for making arrest u/s 69 of the DGST Act, 2017 was issued vide reference no. F. 1(2)/DTT/L&J//Misc./2019-20/ 2744 dated 28.11.2019. In this regard, Ward authorities have reported some difficulties being faced by them in conducting proper investigation and making arrest wherever required. Therefore, officers of Economic Offence Wing (EoW), Delhi Police and representative of LNJP Hospital were consulted. Based on the discussions, the following action may be adopted in case where arrest of a person is required to be made under Section 69 of the DGST Act.

1. While making arrest of such persons the provisions of CrPC Act must be followed.
2. After arrest of such persons, medical examination of the arrested person may be got conducted at the nearest Government hospital. Secretary, Department of Health & Family Welfare, GNCTD has been requested to direct the Medical Superintendents of all the Government hospitals in Delhi to help the officers of this Department to get the medical examination done.
3. The arrested person should be produced before the Chief Metropolitan Magistrate (CMM), New Delhi, Patiala House at the earliest. The services of Chief Prosecutors/Addl. Public Prosecutors/APPs may be availed for this purpose.
4. In case it is not possible to produce the arrested person before the CMM on the same day, the arrested person may be handed over to the nearest Police Station. An official not below the rank of GSTI will stay in the Police Station till the arrested person remains in the custody of Police.

Further, the following action may also be undertaken wherever required:

1. Since interaction with registered person is through GST Portal, It is necessary that IP address of such persons may be obtained. Section 151 of DGST Act empowers the Commissioners or an officer authorized by him to call for information. As such the Proper Officers are empowered to seek the details of such persons with the help of IP address, telecommunication companies should be asked to provide details of such persons. EDP branch may also be contacted in this regard.
2. The cases where registered person is absconding or is untracable, the case may be referred to Economic Offence Wing of Delhi Police.


(RAJESH MADAM)
ASSISTANT COMMISSIONER (L&J)

Copy for information & necessary action to:-

1. All Special Commissioners/Addl. Comm./Joint. Comm., Trade & Taxes, GNCTD.
2. All Ward Incharges through Zonal Incharges.
3. AC AE-I, AE-II, BIU, Policy.
4. JD (IT) for uploading on website
5. PA to Commissioner for kind information of Commissioner.
6. Guard File.

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