

HIGH COURT OF CHHATTISGARH, BILASPUR

Writ Petition (T) No.56 of 2018

Order reserved on: 24-7-2018

Order delivered on: 22-10-2018

1. Pankaj Ispat Limited, through Managing Director, Pankaj Agrawal, S/o Shri Lalit Kumar Agrawal, aged about 35 years, Urla Industrial Area, Gogaon, Raipur (C.G.)
2. Pankaj Agrawal, S/o Shri Lalit Kumar Agrawal, aged about 35 years, R/o A-14, Sec-3, Udaya Society, Tatibandh, Raipur, District Raipur (C.G.)

---- Petitioners

Versus

Union of India, Through the Commissioner, Customs & Central Excise, Central Excise Building, Tikrapara, Dhamtari Road, Raipur (C.G.) 492001.

---- Respondent

For Petitioners: Mr. Kishore Shrivastava, Senior Advocate with Mr. Vinay Kumar Jain, Ms. Amita Bais, Mr. Alankar Singh Thakur and Mr. Kapil Jain, Advocates.
For Respondent: Mr. Maneesh Sharma, Advocate.

Hon'ble Shri Justice Sanjay K. Agrawal

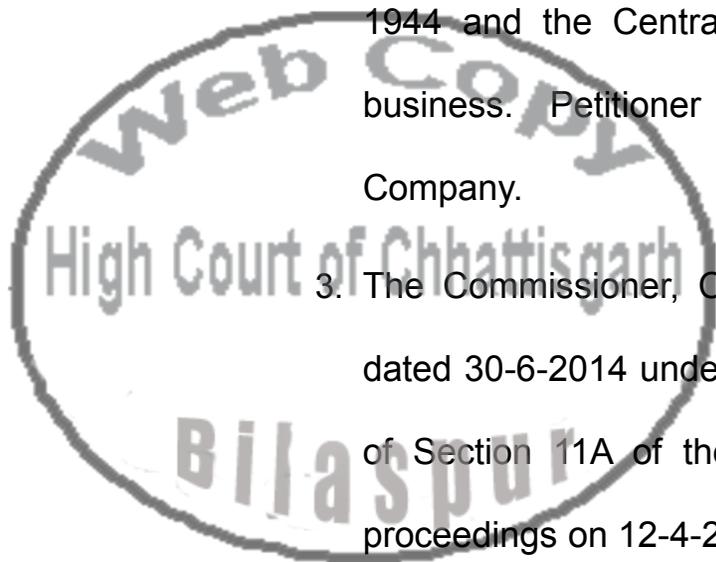
C.A.V. Order

1. The petitioners have filed this writ petition calling in question the legality as well as the sustainability of the show cause notice dated 30-6-2014 issued by the Commissioner, Central Excise, to the petitioner as to why the central excise duty to the extent of ₹ 21,97,10,427/- should not be recovered from the petitioner under the proviso to Section 11A / sub-section (4) of Section 11A of the Central Excise Act, 1944 (for short, 'the Act of 1944') by invoking the extended period of five years and as to why the amount already

deposited of ₹ 51,05,157/- be not appropriated against the said demand, and also for showing cause for recovering interest under Section 11AB/11AA of the Act of 1944 and as to why penalty under Section 11AC/sub-section 1(a) of Section 11AC of the Act of 1944 be not imposed upon the petitioners.

2. Petitioner No.1 is a Company engaged in manufacture of excisable goods such as MS Ingots and various Rolled Products like Angles, Channels, CDT Bars, MS TMT Bars and is said to have been regularly paying central excise duty in accordance with the Act of 1944 and the Central Excise Rules in respect of the aforesaid business. Petitioner No.2 is said to be the Director of the said Company.

3. The Commissioner, Central Excise, issued a show cause notice dated 30-6-2014 under the proviso to Section 11A / sub-section (4) of Section 11A of the Act of 1944 after conducting the search proceedings on 12-4-2014 which is to be received by the petitioners on 7-1-2015, for showing cause as to why the aforesaid amount be not recovered under the proviso to Section 11A / sub-section (4) of Section 11A of the Act of 1944. The said show cause notice has been questioned principally on the ground that the show cause notice has been issued beyond the limitation of one year as prescribed in Section 11 of the Act of 1944 by wrongly applying and invoking the extended period of limitation of five years with the aid of sub-section (4) of Section 11A of the Act of 1944 and a further ground has been taken, as the petitioners have deposited an amount of ₹ 51,05,157/- within few days of detecting the short fall,



the case of the petitioners is covered under Sections 11A(5) and 11A(6) of the Act of 1944 and therefore as per sub-section (7) of Section 11A of the Act, the period of limitation available to the Department for issuing show cause notice was one year as such, the show cause notice as issued on 30-6-2014 is without any authority of law; and that the show cause notices issued to few other manufacturers / traders / transporters on the basis of documents recovered from the premises of the petitioners have already been dropped by the order of the competent authority and therefore applying the same analogy, the show cause notice issued to the petitioners is also liable to be dropped. Lastly, it has been pleaded that the show cause notice issued to the petitioners is issued with predetermined mind and the issue has been prejudged by recording a specific finding and no issue is left to be adjudicated after the show cause notice and therefore the show cause notice deserves to be quashed.

4. The respondent Revenue has filed reply stating inter alia that show cause notice was issued on 30-6-2014 and the instant writ petition has been filed on 13-3-2018 with an unexplained delay of four years of issuance of show cause notice, without filing reply and the case is in advanced stage, moreover, writ petition against show cause notice is not maintainable therefore, the writ petition has to be dismissed. The documents / materials / account details in loose sheets / invoices / transportation slips and all other receipts and papers related to purchase, production and removal of excisable goods by the petitioners are recovered from the premises of the

petitioners and the entries made in the aforementioned recovered/ seized documents do not match with the specified records. Therefore, show cause notice has been issued to the petitioners calling upon the petitioner Company to explain as to why the purchase of raw material, production of excisable goods and clearance of the same which reflect from the records and documents recovered from the petitioners' premises do not find place in the specified records as well as the returns filed by them before the Central Excise Department. "Specified records" has been defined in clause (c) to Explanation 1 of sub-section (15) of Section 11A of the Act of 1944 as records including computerised records maintained by the person chargeable with the duty in accordance with any law for the time being in force. Therefore, the writ petition deserves to be dismissed.

5. Rejoinder has been filed opposing the reply filed by the respondent Union of India.
6. Mr. Kishore Shrivastava, learned Senior Counsel appearing on behalf of the writ petitioners assisted by Mr. Vinay Kumar Jain, Advocate, would submit as under: -
 - i. The impugned show cause notice has been issued by wrongly and inappropriately invoking the extended period of limitation provided under Section 11A(4) of the Act of 1944, therefore, it is without jurisdiction and without authority of law, as Section 11A(4) applies only to the reopening of assessment and not applicable in the instant case. Section 11A(4) can be made applicable in case of fraud, collusion, or

any willful misstatement or suppression of facts or contravention of any of the provisions of the Act or the rules made thereunder with intent to evade payment of duty and the respondent Revenue has failed to establish intent to evade payment of duty on the part of the petitioners, while issuing the show cause notice. Moreover, there is no ingredient available in the show cause notice to prove intent to evade payment of duty. Reliance has been placed upon the following judgments to buttress the submission in this regard: -

- Godrej Food Ltd. and another v. Union of India and others¹.
- Collector of Central Excise v. H.M.M. Limited².
- Pushpam Pharmaceuticals Company v. Collector of Central Excise, Bombay³.

ii. The impugned show cause notice has been issued with predetermined mind and on the assumptions and presumptions of the respondent without any substantive evidences to prove alleged shortage, suppressed production or clandestine removal of finished goods and raw materials. The respondent Commissioner has already reached to a conclusion that the petitioner Company has contravened the provisions of the Act and the rules made thereunder and thereafter, nothing has been left to be adjudicated as it is a case of prejudging the issue and therefore no useful purpose

1 1994 MPLJ 148

2 1995 Supp (3) SCC 322

3 1995 Supp (3) SCC 462

will be served by filing reply and by contesting the case before the respondent authorities who have already prejudged the issue against the petitioners.

- iii. The petitioners have already deposited an amount of ₹ 51,05,157/- within few days of detecting the shortfall. The case of the petitioners is covered under Sections 11A(5) and 11A(6) of the Act of 1944 and therefore as per sub-section (7) of Section 11A, the period of limitation available to the Department and the respondent for issuing show cause notice was one year and as such, the show cause notice as issued on 30-6-2014 is without any authority of law which is also evident from the record that similar show cause notices that were issued against some manufacturers / traders / transporters have already been dropped and that order has attained finality. Therefore, the writ petition be allowed and the show cause notice be quashed.

7. Mr. Maneesh Sharma, learned counsel appearing for the respondent / Union of India, would submit as under: -

- i. The writ petition as framed and filed is not maintainable since the same has been directed against the show cause notice and courts should be reluctant to interfere at the stage of show cause notice. Reliance has been placed upon the following judgments to buttress his submission in this regard:-

- Trade Tax Officer, Saharanpur v. Royal Trading Co.⁴.

4 (2005) 11 SCC 518

- Union of India and another v. Kunisetty Satyanarayana⁵.
- Indo Asahi Glass Co. Ltd. and another v. Income Tax Officer and others⁶.
- Special Director and another v. Mohd. Ghulam Ghouse and another⁷.
- Commissioner of Income Tax, Gujarat v. Vijaybhai N. Chandrani⁸.
- State of Uttar Pradesh v. Brahm Datt Sharma and another⁹.
- Union of India v. Bajaj Tempo Limited and others¹⁰.
- Surya Alloy Industries Ltd. v. Union of India¹¹.

ii. The writ petition has been preferred after a delay of four years, as the show cause notice was issued on 30-6-2014 and the writ petition has been filed on 15-3-2018. Section 11A(4) of the Act of 1944 has rightly been invoked, as the petitioners have not made correct and proper declaration of excisable goods in specified records which will lead to no other inference but that would be conscious withholding of information with intent to evade duty and thereby attracting the provisions of sub-section (4) of Section 11A of the Act of 1944 and thus, the instant case squarely falls under the said provisions whereby the extended period of show cause notice would be five years.

5 (2006) 12 SCC 28

6 (2002) 10 SCC 444

7 (2004) 3 SCC 440

8 (2013) 14 SCC 661

9 (1987) 2 SCC 179

10 (1998) 9 SCC 281

11 2014 (305) E.L.T. 340 (Cal)

iii. The act of the petitioners of voluntarily depositing money to the extent of ₹ 51,05,157/- would establish the intention of the petitioners to evade payment of duty. Therefore, there are sufficient material on record to hold that the petitioners have violated the provisions of the Act and the rules by playing fraud in collusion with co-noticees and misstated the actual accounts as required under the Act and the rules with an intent to evade the duties payable by them.

iv. The entire issue is open for consideration by the competent authority. The issue has not been prejudged by the respondent authorities. Therefore, the petitioners' contention that the issue has been prejudged and predetermined is baseless and *dehors* the record and as such, the writ petition deserves to be dismissed and the petitioners be relegated to appear before the respondent authority and file reply to conclude the enquiry.

8. I have heard learned counsel for the parties and considered their rival submissions made herein-above and also went through the records thoroughly and minutely as well.
9. The first question for consideration would be, whether the writ petition as framed and filed against the show cause notice dated 30-6-2014 is maintainable in law?
10. Mr. Maneesh Sharma, learned counsel, has cited long line of judgments from **Brahm Datt Sharma's** case (supra), **Indo Asahi Glass Co. Ltd.** (supra), **Kunisetty Satyanarayana's** case (supra), **Royal Trading Co.'s** case (supra) and **Bajaj Tempo Limited's**

case (supra) to buttress his submission that writ petition against the show cause notice is not maintainable and the remedy of the writ petitioners herein is to file reply to the show cause notice and their grievance would be considered by the notice issuing authority in accordance with law. Whereas, it is the case of the petitioners that the show cause notice issued by the Commissioner, Central Excise & Customs, is apparently without any jurisdiction and without authority of law, as it has been issued palpably without any authority and relied upon the decision rendered by the Supreme Court in the matter of Calcutta Discount Co. Ltd. v. Income-Tax Officer, Companies District I, Calcutta¹².

11. In Calcutta Discount Co. Ltd. (supra), Their Lordships of the Supreme Court have clearly and unmistakably held that the High Court in appropriate cases has power and jurisdiction to issue an order prohibiting the Income Tax Officer from proceeding to reassess the income when the conditions precedent do not exist. K.C. Das Gupta, J, speaking for the Supreme Court and delivering the majority judgment held as under: -

“It is well-settled however that though the writ of prohibition or certiorari will not issue against an executive authority, the High Courts have power to issue in a fit case an order prohibiting an executive authority from acting without jurisdiction. Where such action of an executive authority acting without jurisdiction subjects or is likely to subject a person to lengthy proceedings and unnecessary harassment, the High Courts, it is well settled, will issue appropriate orders or directions to prevent such consequences

The High Court may, therefore, issue a high prerogative writ prohibiting the Income-tax Officer from proceeding with reassessment when it appears that the Income-tax

12 AIR 1961 SC 372

Officer had no jurisdiction to commence proceeding”.

12. The principle of law laid down in Calcutta Discount Co. Ltd. (supra) has been followed with approval by the Supreme Court thereafter in the matter of The Commissioner of Income-tax, Gujarat v. M/s. A. Raman and Co.¹³ in which Their Lordships have held that the High Court exercising jurisdiction under Article 226 of the Constitution has power to set aside a notice issued under Section 147 of the Income Tax Act, 1961, if the conditions precedent to the exercise of jurisdiction under Section 147 of the Act do not exist, and observed as under: -

“6. The High Court exercising jurisdiction under [Article 226](#) of the Constitution has power to set aside a notice issued under Section 147 of the [Income Tax Act](#), 1961, if the condition precedent to the exercise of the jurisdiction does not exist. The Court may, in exercise of its powers, ascertain whether the Income Tax Officer had in his possession any information: the Court may also determine whether from that information the Income Tax Officer may have reason to believe that income chargeable to tax had escaped assessment. But the jurisdiction of the Court extends no further. Whether on the information in his possession he should commence a proceeding for assessment or reassessment, must be decided by the Income Tax Officer and not by the High Court. The Income Tax Officer alone is entrusted with the power to administer the Act: if he has information from which it may be said, prima facie, that he had reason to believe that income chargeable to tax had escaped assessment, it is not open to the High Court, exercising powers under [Article 226](#) of the Constitution, to set aside or vacate the notice for reassessment on a re-appraisal of the evidence.”

13. In the matter of M/s. East India Commercial Co. Ltd. Calcutta and another v. Collector of Customs, Calcutta¹⁴, the question for consideration before the Supreme Court was, whether the petition filed under Article 226 of the Constitution for the issue of a

¹³ AIR 1968 SC 49

¹⁴ AIR 1962 SC 1893

writ in the nature of prohibition is maintainable and while examining the issue to initiate proceeding under Section 167(8) of the Sea Customs Act read with Section 3(2) of the Act, Their Lordships held as under: -

“27. ... If on a reading of the said notice, it is manifest that on the assumption that the facts alleged or allegations made therein were true, none of the conditions laid down in the specified sections was contravened, the respondent would have no jurisdiction to initiate proceedings pursuant to that notice. To state it differently, if on a true construction of the provisions of the said two sections the respondent has no jurisdiction to initiate proceedings or make an inquiry under the said sections in respect of certain acts alleged to have been done by the appellants, the respondent can certainly be prohibited from proceeding with the same. We, therefore, reject this preliminary contention.”

14. The decisions rendered by the Supreme Court in Calcutta Discount Co. Ltd. (supra) and M/s. East India Commercial Co. Ltd. (supra) were followed by the High Court of Madhya Pradesh in the matter of Universal Cables Ltd. v. Union of India and others¹⁵ in which G.P. Singh, J, as then His Lordship was, speaking for the Division Bench held as under: -

“Learned counsel for the respondents has further argued that as no final order has been passed in any of the cases and as the petitioner's contentions would be considered by the excise authorities while passing final orders in all these cases, no interference should be made under Article 226 at the stage of notice. It is now settled law that if a notice issued by a tribunal or authority threatening to initiate proceedings prejudicial to a person is on admitted facts in excess of jurisdiction, the tribunal or authority can be prohibited from further proceeding in the matter under Article 226 to save unnecessary harassment to the person concerned: [See Calcutta Discount Co. v. I.T. Officer (A.I.R. 1961 S.C. 372); East India Commercial Co. v. Collector of Customs (A.I.R. 1962 S.C. 1893)]. In N.B. Sanjana v. E.S. & W. Mills (A.I.R. 1971 S.C. 2039) which is a case under the

15 1977 JLJ 862

Central Excises and Salt Act, interference made by the Bombay High Court at the notice stage under Article 226, was upheld by the Supreme Court. We, therefore, do not accept the submission that no interference should be made at this stage under Article 226 in these petitions.”

15. Again, the M.P. High Court in the matter of Hindustan Electro Graphites Ltd. v. Union of India (UOI)¹⁶ followed the decision rendered in Universal Cables Ltd. (supra).
16. Finally, in the matter of Godrej Food Ltd. and another v. Union of India and others¹⁷, the Division Bench of the M.P. High Court following the above-stated judgments of the Supreme Court and the M.P. High Court while examining the jurisdictional validity of the show cause notice held that if it is shown that the authority issuing notice was not competent to apply the period of limitation under the proviso to Section 11A of the Act of 1944 and the conditions precedent are not fulfilled, then the show cause notice can be interfered with and observed as under: -

“8. This court in Universal Cables Ltd. vs. Union of India and others, 1978 (2) E.L. T. (J632), has relying on decisions of the Supreme Court in Calcutta Discount Co. vs. I.T. Officer, AIR 1961 SC 372, East India Commercial Co. vs. Collector of Customs, AIR 1962 SC 1893, and N. B. Sanjna vs. E. S. and W. Mills, AIR 1971 SC 2039, held that it is settled law that if a notice issued by Tribunal or Authority threatening to initiate proceedings prejudicial to a person is on admitted facts, in excess of jurisdiction, the Tribunal or Authority can be prohibited from further proceeding in the matter under Article 226 to save unnecessary harassment of the person concerned. In Hindustan Electro Graphites Ltd. vs. Union of India, 1990 (50) E.L.T. 15 M. P., this court has followed the decision in Universal Cables Ltd. case. There is therefore no doubt that if it is shown that the Respondents were not entitled to apply extended limitation of 5 years under the proviso to section 11-A of the Act, this court can interfere and quash the show cause notice on the ground that it

¹⁶ 1990 (50) ELT 15 (M.P.)

¹⁷ 1994 M.P.L.J. 148

was issued beyond limitation and was therefore without jurisdiction.”

17. Thus, on the conspectus of the above-stated decisions referred herein-above, irresistible inference that follows is that writ court may not exercise its discretionary jurisdiction in entertaining the writ petition questioning the show cause notice unless it is apparently without jurisdiction and without authority of law.

18. The next question for consideration would be, whether the show cause notice, in the instant case, is without jurisdiction and without authority of law and as to whether the Commissioner, Central Excise was competent to apply extended period of limitation under Section 11(5) of the Act of 1944?

19. The show cause notice is admittedly said to have been issued to the petitioners herein on 30-6-2014 and served to the petitioners on 8-7-2014 upon which on behalf of the petitioners, their Consultant A.K. Mishra made a request on 11-3-2015 for cross-examining certain witnesses. The show cause notice was received by the petitioner Company on 8-7-2014 and acknowledgment / receipt has been filed as Annexure R-1 along with the return. In paragraph 4.2 of the request for cross-examination (Annexure P-2), Consultant A.K. Mishra proposed six witnesses to be cross-examined with regard to the alleged shortage and for arriving at an independent judicial conclusion. In paragraphs 4 and 5, on behalf of the petitioners, it was requested to permit cross-examination of nine witnesses to ascertain the veracity of the said documents recovered from the office / factory premises of the petitioner Company on the allegation of unaccounted sale and clandestine

manufacture and removal of goods and finally, it was concluded in the said memo that the petitioners be allowed to cross-examine the persons whose names have been mentioned in paragraphs 4 and 5 of the memo dated 11-3-2015 and it was prayed that after cross-examination, 15 days' time be granted to file suitable reply to the impugned show cause notice for and on behalf of noticee Nos.1 and 2. Thereafter also, request for supply of documents relied upon has been sought on 5-5-2015 and 18-5-2015. Cross-examination of six witnesses has been permitted by order dated 15-5-2015.

20. Thus, it is established position on record that the respondent has allowed the petitioners to cross-examine the witnesses sought for and also supplied the documents asked for alleging not to be supplied and this fact is not disputed. Thus, the petitioners have participated partly in the enquiry pursuant to the show cause notice dated 30-6-2014 by making a request for cross-examining the witnesses of the respondent that too without any protest or demur and without reserving any right to question legality, validity and correctness of the show cause notice issued on that behalf to the petitioners. As such, the petitioners have submitted to the jurisdiction of that authority by making a request for granting the opportunity of cross-examining their witnesses and that has been allowed favourably which they availed and also the requested documents sought for have also been supplied. It is the categorical statement made on behalf of the petitioners as reflected in Annexure P-2 that cross-examination of Department witnesses is

necessary to file efficacious reply to the show cause notice. Opportunity of cross-examination was availed by the petitioners by making an application way back on 11-3-2015 and thereafter also. It appears that when cross-examination of Department witnesses is complete and documents are supplied, the petitioners have filed the writ petition way back on 15-3-2018. The competent officer / Director of the petitioner Company has also made a statement under Section 14 of the Act of 1944.

21. Once the petitioners have submitted to the jurisdiction of the respondent authority by participating in the enquiry initiated pursuant to the show cause notice issued, though reply to the show cause notice was not filed and request for cross-examination has been made and ultimately, the Department witnesses have been cross-examined by getting opportunity to cross-examine; the petitioners are precluded from questioning legality, validity and correctness of that show cause notice branding the notice as without jurisdiction, particularly when the show cause notice was issued on 30-6-2014, received by the petitioners on 8-7-2014 and the writ petition has been filed on 15-3-2018. In the writ petition, in paragraph 7, it has conveniently been declared that there is no delay in filing the writ petition. At the time of admission of the writ petition, it was submitted on 16-4-2018 that delay has been duly explained. Thereafter, affidavit has been filed on 30-4-2018 and delay in filing the writ petition has been sought to be explained.

22. It is well settled principle of law that a person, who submits to the jurisdiction of an inferior tribunal / authority and takes part in the

proceeding without any kind of protest or demur on the ground that tribunal / authority has no jurisdiction, cannot after having participated in those proceedings, turn around and question the jurisdiction of that tribunal / authority in petition under Article 226 of the Constitution of India. {See Messrs. Pannalal Binraj and others v. Union of India and others¹⁸ (paragraph 45) and Maharashtra State Road Transport Corporation v. Balwant Regular Motor Service, Amravati and others¹⁹ (paragraph 11).}

23. In the considered opinion of the Court, the act of the petitioners firstly participating in the enquiry initiated on the show cause notice by making application for cross-examination; secondly, after grant of opportunity to cross-examine, cross-examining the respondent's witnesses in line with their defence; and thirdly, taking the line of defence, while cross-examining the witnesses, the petitioners are precluded from questioning the correctness of the show cause notice at this stage and it cannot be held that the show cause notice is without jurisdiction and without authority of law, particularly when the respondent has come clearly that the petitioners have already been allowed cross-examination of some of the persons involved therein and shall be entitled for all the procedural rights available to them in accordance with law and according to the respondent, the show cause notice has been issued on the basis of documents seized under Panchnama proceeding and correctness, reliability and relevancy of the documents will be tested in the adjudication proceeding after affording opportunity of hearing in

18 AIR 1957 SC 397

19 AIR 1969 SC 329

accordance with law, to the petitioners.

24. The application of extended period of limitation under Section 11(5) of the Act of 1944 has been questioned by the petitioners holding that Section 11(5) of the Act would not apply, whereas it is the stand of the respondent that it has rightly been applied and invoked. The adjudication in that behalf necessarily involves disputed questions of fact which require investigation, which cannot be gone into competently in extraordinary jurisdiction under Article 226 of the Constitution of India.

25. The petitioners' contention that the respondent authorities have prejudged the issue as they have already applied their mind and alleged enquiry is only an eyewash cannot be accepted. The petitioners having received the show cause notice as early as on 8-7-2014, the said ground of prejudging the issue, if any, was available on that date. The petitioners sat on fence and did not question the show cause notice on first available opportunity, rather submitted to the jurisdiction of that authority by asking for documents and cross-examining the Department witnesses and thereby allowed the subsequent proceeding to move on further; they are now estopped from raising the ground of prejudging the issue after lapse of four years from the date of issuance of show cause notice and that would be putting a premium on dilatory tactics of the petitioners. It can safely be held that this ground is nothing but an act of afterthought by the petitioners to wriggle-out with a valid show cause notice.

26. In view of the above, this Court is not inclined to interfere with the

show cause notice, as it cannot be held that the show cause notice is without jurisdiction and without authority of law, at this stage. However, the petitioners' case with regard to non-availability of the extended period of limitation under Section 11A(4) of the Act of 1944 and applicability of Section 11A(7) of the Act of 1944 would be considered by the respondent authority strictly in accordance with law, without there being any prejudice with anything mentioned in the show cause notice or this order. The petitioners are allowed four weeks' time from today to file reply and thereafter, the respondent would consider and proceed in accordance with law. All the questions raised by the petitioners and by the respondent will be considered with due application of mind and a reasoned and speaking order will be passed on each of the grounds so raised by the petitioners after affording reasonable opportunity of hearing.

27. The writ petition stands finally disposed-off in terms of the aforesaid observations leaving the parties to bear their own cost(s).

Sd/-
(Sanjay K. Agrawal)
Judge

HIGH COURT OF CHHATTISGARH, BILASPUR

Writ Petition (T) No.56 of 2018

Pankaj Ispat Limited and another

Versus

Union of India

Head Note

Person who participates in an enquiry pursuant to show cause notice without objection, cannot afterwards question the show cause notice as without jurisdiction.

बिना आपत्ति किए कारण बताओ नोटिस (सूचना) के तारतम्य में जाँच में भाग लेने वाला व्यक्ति कालान्तर में कारण बताओ नोटिस के क्षेत्राधिकार विहीन होने का प्रश्न नहीं उठा सकता।

