

Devendra Dwivedi v. Union of India & Ors.; connected writ petitions

Case number: Writ Petition (Criminal) Nos. 272, 273, 276 and 298 of 2020

Citation: No neutral or reported citation is printed in the official source PDF.

Decision date: 7 January 2021

GST constitutional and investigation challenges: discretionary Article 32 forum ruling, with High Court and statutory remedies preserved

Court: Supreme Court of India

Bench: D.Y. Chandrachud, Indira Banerjee and Sanjiv Khanna, JJ.

Decision stage: Final combined disposal: three writ petitions withdrawn with High Court liberty; connected WP 298/2020 dismissed by reasoned forum order with remedies preserved.

01 Facts of case and issues

The Court heard four connected Article 32 writ petitions concerning GST enforcement. For WP 272, 273 and 276/2020, senior counsel sought withdrawal with liberty to approach the High Court, which was granted. WP 298/2020 separately sought constitutional review of GST provisions, application of criminal-investigation procedures and invalidation of the investigation against its petitioner.

Pinpoint: Official PDF p 1, caption; p 2 first paragraphs 1–2 and WP 298 paragraphs 1–2, pp 2–3.

02 Discussion by Hon'ble Court

For WP 298, counsel relied on earlier Supreme Court notices in similar matters, constitutional questions and Article 21 to seek direct adjudication. The Attorney General and Solicitor General opposed that course. The Court identified available Article 226 and criminal-procedure remedies and explained that entertaining an Article 32 petition involves calibrated judicial discretion. It recognised Article 32 as an important fundamental-rights safeguard while declining to let established forums and procedures be short-circuited on this record.

Pinpoint: WP 298 paragraphs 3–8, official PDF pp 3–5.

03 Judicial decision and operative relief

WP 272, 273 and 276/2020 were dismissed as withdrawn with liberty to move the High Court. WP 298/2020 was dismissed because the Court declined to entertain the direct Article 32 petition, expressly leaving available legal remedies open. The constitutional challenge could be brought before the High Court; investigation grievances could be addressed by a competent forum under Article 226, section 482 CrPC or analogous provisions as applicable. Pending applications were disposed of.

Pinpoint: Official PDF p 2, first order paragraphs 1–2; WP 298 paragraphs 8–10, pp 5–6.

04 In favour of

Respondents on refusal to entertain WP 298/2020 under Article 32; petitioners retain remedies in law.

This combined order finally closed the four writ proceedings in their stated ways. It did not uphold every challenged CGST provision on constitutional merits, validate the particular investigation, establish tax liability or criminal guilt, or prohibit all future Article 32 GST petitions. The reasoned forum ruling is distinct from the withdrawal of the other three matters.

Pinpoint: Official PDF p 2 and WP 298 paragraphs 6–10, pp 4–6.

05 AKHB REVIEW POINT

AKHB analysis: Identify the exact proceeding and relief before citing this combined order. A withdrawal with liberty and a reasoned discretionary refusal to entertain are different procedural outcomes. For a constitutional or investigation challenge, choose the competent forum and applicable procedure on the facts; do not treat this historical order as a merits answer to sections 69, 70, 132, 135 or 137. Current advice must also account for later substantive Supreme Court GST arrest decisions, including the separately maintained Radhika Agarwal decision of 27 February 2025, and subsequent law. No present-law certification or blanket jurisdictional bar is asserted here.

Pinpoint: AKHB analysis based on official order pp 2–6; later Radhika reference identifies a separate repository authority, not a holding in this 2021 order.

Sources and limitations

Relevant provisions

Constitution of India: Articles 20(3), 21, 32 and 226

CGST Act 2017: sections 67(1), 69, 70(1), 132, 135 and 137, identified in the prayers rather than decided on constitutional merits

Code of Criminal Procedure 1973: Chapter XII and section 482

Statutory note

The listed GST provisions occur in the constitutional challenges reproduced by the Court. The order decides the appropriate forum and exercise of Article 32 jurisdiction, not the validity of those provisions. Historical CrPC references require present-law and transition checks before practical use.

Treatment note

Official 2021 source checked on 18 October 2026. Subsequent related proceedings and constitutional/arrest law have not been comprehensively audited for this note. The 2025 Radhika Agarwal decision is separately available and must be consulted for later substantive law; this 2021 forum order alone cannot establish current merits treatment. No claim is made that no later proceedings exist.

Scope of source review

Complete six-page official source read and all pages visually verified by an independent source reviewer. The separate withdrawal order for WP 272, 273 and 276/2020 and reasoned forum order for WP 298/2020 were independently checked against all five note panels.

Source identity notes

The lead caption is Devendra Dwivedi/WP 272/2020, but its petition and WP 273/276 were withdrawn. The detailed paragraphs 1–10 apply to WP 298/2020.

The official source does not identify the connected WP 298 petitioner separately; do not invent its party name or attribute all detailed reasoning to lead WP 272.

One combined source is one repository decision; four connected case numbers do not create four separate completed judgments.

Primary source

Source description: Official Supreme Court six-page record of proceedings containing distinct final orders for the connected petitions.

Official source:

https://api.sci.gov.in/supremecourt/2020/19787/19787_2020_35_29_25261_Order_07-Jan-2021.pdf

Source pages: 6

Outcome type: Final combined disposal: three writ petitions withdrawn with High Court liberty; connected WP 298/2020 dismissed by reasoned forum order with remedies preserved.

Disclosures and source rights

AI disclosure: Prepared with AI assistance from the complete official Supreme Court source identified in this note. No human legal review is claimed.

General disclaimer: For professional information only; not legal advice. Read the complete decision and applicable law, verify subsequent treatment and obtain case-specific professional advice before acting.

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Source checked: 18 October 2026