

**“Men in Brown, Have no crown,
Why to drown, when they frown,
Summons is a call, Morale need not fall,
Summons without issue, nothing but a tissue”**

In SA corner, our Dwarakanath has written about the misuse of summons. Years before, when we addressed this issue in a popular tax magazine, it evoked thunderous response, which vouched the abuse of this tool. To me, though Summons is only a request by the department to come and provide some information/ docs regarding any proceeding, to many, the name itself create nausea!

Whether a person is entitled to have his counsel or any other person next to him when appearing against a summon under the Customs Act (pari materia Central Excise Act) is a very popular question. In the case of M/s Poolpandi vs Superintendent of Central Excise (2002-TIOL-625-SC-CX), the Hon'ble Apex Court has held that.the person summoned under the Customs Act oir other similar statutes has no right to have his lawyer or a comany of his choice to be present, which has made the tool look deadlier and its abuse uglier! This judgement rendered in 1992, proceeded to deny the presence of a lawyer on a premise that the summons are generally issued only to evaders/ smugglers and such dishonest persons are not entitled for any assistance during interrogation. But today, summons are being issued, left right and center, for reasons so trivial to imagine and hence the above ratio needs a definite revisit.

In my days in the department, my Range Superintendent used to threaten the assesses that he would issue summons, for lock stock and barrel, including not providing the monthly revenue particulars on the last day of the month. He stopped this terrorism, when one day, he heard a naive clerk of a spinning mill murmuring, "I think Saab would issue summons, even to his wife, for ..."