
(2022) 01 DEL CK 0214

In the Delhi High Court

Case No : Civil Writ Petition No. 167 Of 2021, Civil Miscellaneous No. 478 Of 2021

Mahavir Transmission Limited

APPELLANT

Vs

Directorate General Of Gst Intelligence(HQRS) & Anr.

RESPONDENT

Date of Decision : 31-01-2022

Acts Referred:

Central Goods And Services Tax Act, 2017 — Section 83(1), 83(2)

Citation : (2022) 01 DEL CK 0214

Hon'ble Judges : Manmohan, J;Navin Chawla, J

Bench : Division Bench

Advocate : Harsh Sethi, Siddharth, Sarvpriya Makkar, Anant Nigam, Harpreet Singh

Final Decision : Allowed

Judgement

Manmohan, J

1. The matter has been heard by way of video conferencing.
2. Present writ petition has been filed challenging the letter dated 31st December, 2020 issued by the Respondents whereby Respondents had directed the Bankers of the Petitioner Company to Freeze and/or provisionally attach the bank accounts of the Petitioner. Petitioner also seeks a direction to the Respondents to release/de-freeze the bank accounts.
3. Learned counsel for the Petitioner submits that Section 83(2) of the CGST Act, 2017 provides that every provisional attachment shall cease to have effect after the expiry of one year from the date the order had been passed under sub-Section (1).
4. Mr.Harpreet Singh, learned standing counsel for the Respondents states that he has instructions to the effect that, as of now, no fresh attachment

order has been passed against the Petitioner.

5. Accordingly, this Court disposes of the present writ petition by observing that the impugned provisional attachment orders have ceased to have

effect after the expiry of period of one year from the date the order had been passed under Section 83(1) of the Act.

6. Consequently, the present writ petition stands allowed and the Respondents are directed to de-freeze the Petitioner Company's Bank Accounts

No.003105030666, 003105032299, 003105031201, 003151000103 maintained at ICICI Bank, Bank Account No.53005094741 maintained at Standard

Chartered Bank and Bank Accounts No.20678025469, 50035865724 maintained at Allahabad Bank within three workings days of uploading of the

present order.