(2023) 05 DEL CK 0279

In the Delhi High Court

Case No : Civil Writ Petition No. 10325 Of 2022

M/S. Balaji Enterprises APPELLANT

Vs

Principal Additional Director General, Directorate General Of GST Intelligence RESPONDENT

Date of Decision : 30-05-2023

Acts Referred:
Central Goods and Services Tax Act, 2017 — Section 83, 83(2)

Citation : (2023) 05 DEL CK 0279

Hon'ble Judges : Vibhu Bakhru, J;Amit Mahajan, J

Bench : Division Bench

Advocate : Anjali Jha Manish, Priyadarshi Manish, Divya Rastogi, Aditya Singla

Final Decision : Disposed Of

Judgement

Vibhu Bakhru, J

1. The petitioner has filed the present petition, inter alia, impugning an order dated 20.04.2022 (hereafter 'the impugned order') passed by the respondents, provisionally attaching the bank account nos. 259811580205 and 201003427621 maintained with the IndusInd Bank, Punjabi Bagh, New Delhi. The impugned order is worded in extremely wide terms and apart from the bank accounts as mentioned above, it also directs attachment of any other accounts operated by the petitioner.

2. The petitioner assails the said impugned order on several grounds, including that the order was passed without any reason to believe that such an order is necessary for protecting the interest of the Revenue. In addition, Ms. Manish, learned counsel appearing for the petitioner, also points out that the said impugned order not only seeks to attach the bank accounts of the petitioner but also its immediate family members and other related entities and submits that no such powers are available under Section 83 of the Central Goods and

3. Mr. Singla, learned counsel appearing for the respondents submits that a

period of one year has expired since the date of the impugned order and in terms of Sub-section (2) of Section 83 of the CGST Act, the provisional attachment order has ceased to be operative.

4. In this view, we do not consider it apposite to pass any further orders except to direct that the petitioner would not be impeded to operate the bank accounts, on account of the impugned order.

5. The petitioner has also filed a list of fifteen bank accounts including the bank accounts maintained with IndusInd Bank which were attached by separate orders passed on 20.04.2022. Mr. Singla fairly states that although the said bank accounts as set out in the Annexure P-62 of the petition, have been provisionally attached by the separate orders, the said orders have also ceased to be operative by efflux of time, by virtue of Section 83(2) of the CGST Act.

6. In view of the above, this Court considers it apposite to direct that the concerned banks shall not obstruct operation of the bank accounts on account of the provisional attachment orders dated 20.04.2022.

7. The petition is disposed of in the aforesaid terms.

