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* IN THE HIGH COURT OF DELHI AT NEW DELHI

Judgment delivered on: 24.05.2024

+ W.P.(C) 7387/2024

SEEMA GUPTA

..... Petitioner

versus

THE PRINCIPAL COMMISSIONER OF
GST AND ORS

..... Respondents

Advocates who appeared in this case:

For the Petitioner: Ms. Pratiti Rungta, Advocate

For the Respondents: Mr. Atul Tripathi, Senior Standing Counsel

CORAM:-

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

JUDGMENT

SANJEEV SACHDEVA, J. (ORAL)

1. Petitioner impugns attachment order passed under Section 83 of the Central Goods and Service Tax Act, 2017 provisionally attaching the Bank Account No. 1711210216080620 of the petitioner maintained with AU Small Finance Bank.

2. As per the petitioner the bank account was directed to be



provisionally attached on 27.01.2022. Learned counsel for the petitioner submits that in terms of Section 83 (2) of the Act, the provisional attachment ceases to have effect after the expiry of one year from the date the order is made.

3. It is conceded by learned counsel for the respondent that provisional attachment order was issued on 27.01.2022 and thereafter no fresh attachment order has been issued.

4. In view of the above, petition is allowed. It is held that the provisional attachment of the Bank Account No. 1711210216080620 with AU Small Finance Bank in the name of petitioner has ceased to have effect.

5. The respondent bank is accordingly directed to forthwith permit operation of the said bank account and not impose any embargo on the operation of the same based solely on the provisional attachment order dated 27.01.2022.

6. The petition is disposed of in the above terms.

SANJEEV SACHDEVA, J

MAY 24, 2024
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RAVINDER DUDEJA, J