IN THE HIGH COURT OF JUDICATURE AT BOMBAY
APPELLATE SIDE CIVIL JURISDICTION

WRIT PETITION NO. 10086 OF 2018

M. P. Enterprises and Associates Ltd., .. Petitioner.
v/s.
The Union of India & Others .. Respondents.

Mr. Bharat Raichandani i/b.UBR Legal, for the Petitioner.
Mr. Pradeep S. Jetly with Mr. J.B. Mishra, for the Respondents.

CORAM: M.S.SANKLECHA &
RIYAZ I.CHAGLA,JJ.
DATE : 18th SEPTEMBER, 2018.

P.C:-

At the request of the parties, this Petition is taken up for final disposal at the stage of admission.

2 This Petition under Article 226 of the Constitution of India, challenges notices dated 30th August, 2018 and 31st August, 2018 issued by the Deputy Director in the office of the Director General of GST Intelligence (Respondent No.2 herein). The notice dated 30th August, 2018 attach/ freeze Petitioner's Bank Account in Union Bank of India and Axis Bank and directing them to pay over the same into the treasury. While the notice dated 31st August, 2018 issued to the Petitioner's customer M/s. Motherson Sumi Systems Ltd., directing it pay over any dues/amounts payable to the Petitioner into the treasury. All the impugned notices have been issued under Section 87 (b)(i) of the Finance Act, 1994 (the Act). All the above impugned notices have been issued for recovery of Service Tax, payable by the Petitioner.

3 We have today passed an order in Writ Petition No.10085 of 2018 in M. P. Enterprises v/s. Union of India & Others (belonging to the same group), on identical notices dated 30th August, 2018 issued to the Banker of the Petitioner therein. The undisputed position before us is that the facts and the law applicable in the above case and in this case are identical. Therefore, for the reasons indicated in our order passed today in W.P. No.10085 of 2018 (M. P. Enterprises) [supra], to quash and set aside the notice dated 30th August, 2018, therein would equally apply to the present facts.

4 Therefore, we quash and set aside the impugned notice dated 30th August, 2018 issued to Union Bank of India and Axix Bank, attaching the Petitioner's Bank Account. We also quash and set aside the notice dated 31st August, 2018 issued to M/s. Motherson Sumi Systems Ltd., However, as submitted by Mr. Raichandnani, on instructions, the amounts which have already been received by the Revenue, consequent to the notices dated 30th August, 2018 and 31st August, 2018 would be continued to be retained by the Respondent till the passing of an adjudication order on the show cause notice dated 8th September,, 2018.

5 It is also made clear that the quashing of the impugned notices dated 30th August, 2018 and 31st August, 2018 will not prevent the Revenue from invoking Section 73C of the Act, if thought fit by the Revenue in the facts of this case, in accordance with law.

6 **Writ Petition disposed of** in the above terms. No order as to costs.

(RIYAZ I. CHAGLA,J.) **(M.S.SANKLECHA,J.)**