

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

CWP-6059-2019

Decided on: 09.04.2019

M/s. Osaka Security and Housekeeping Services Pvt. Ltd.

.... Petitioner

Vs

Union of India and others

..... Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MRS. JUSTICE MANJARI NEHRU KAUL**

Present: Mr. Jagmohan Bansal, Advocate
for the petitioner.

None for respondent No.1.

Mr. Anshuman Chopra, Advocate
for respondents No.2 and 3.

AJAY KUMAR MITTAL, J (ORAL)

On 06.03.2018, various prayers made in the writ petition was restricted for defreezing the current account of the petitioner. The relevant portion of the said order, inter alia reads as under:-

“ The prayer made in this writ petition is for seeking declaration that search and seizure proceedings conducted by the respondents on 02.08.2018 under Chapter V of the Finance Act, 1994 are in violation after introduction of the Central Goods and Services Tax, 2017. Further prayer has been made to de-freeze the current Account No. 82811010001450 of the petitioner.

At the outset, learned counsel for the petitioner submitted that he has instructions to state that so far as legality of search and seizure conducted on 02.08.2018 is concerned, the petitioner does not wish to press the said issue and shall not agitate at any time later on. Accordingly, it was stated that the prayer of the petitioner may now be confined only with respect to the de-freezing of the current account of the petitioner.”

2. Learned counsel for the respondents No.2 and 3, on instructions from Mr. Rohit Dhankar, Superintendent CGST, Rohtak, submitted that show cause notice has been issued to the petitioner on 08.04.2019 and the account of the petitioner shall be released on or before 11.04.2019.

3. In view of the above, learned counsel for the petitioner submitted that the present writ petition is rendered infructuous and be disposed of as such. However, liberty was sought to file application for revival of the petition, in case the account is not so released.

4. Ordered accordingly.

(AJAY KUMAR MITTAL)
JUDGE

(MANJARI NEHRU KAUL)
JUDGE

09.04.2019
Dinesh

Whether speaking/reasoned : Yes/No

Whether Reportable : Yes/No