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

* * *

CWP-11874-2020

Date of Decision: 27th October, 2020

Chanakya Academy for Education & Training Pvt. Ltd. through its
authorized representative Mr. Hitesh Kumar Khamra

...Petitioner

Versus

Commissioner, Central Goods & Services Tax, Chandigarh and another

...Respondents

**CORAM: JUSTICE S. MURALIDHAR
JUSTICE AVNEESH JHINGAN**

* * *

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

Mr. Sunish Bindlish, Sr. Standing Counsel for the
Respondents.

* * *

Dr. S. Muralidhar, J.

1. This writ petition essentially seeks quashing of an order dated 17th January, 2020 passed by the Principal Commissioner, CGST Commissionerate, Chandigarh provisionally attaching the Petitioner's bank account, pursuant to proceedings initiated against the Petitioner under Section 62 of the Central Goods and Services Act, 2017.

2. Mr. Jagmohan Bansal, learned Counsel appearing for the Petitioner does not dispute that against the assessment order confirming the demand raised, the Petitioner has filed an appeal, as provided under the statute.

3. In that view of the matter, reserving the rights of the Petitioner to seek appropriate interim orders, including lifting of the attachment of its bank

accounts, by way of an application before the Appellate Authority, the petition is disposed of. It will be open to the Petitioner to request the Appellate Authority to expeditiously dispose of such application.

[S. MURALIDHAR]
JUDGE

27th October, 2020
pankaj baweja

[AVNEESH JHINGAN]
JUDGE

Whether speaking / reasoned:	Yes / No
Whether reportable :	Yes / No