

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

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**CWP-21389-2019 (O&M)
Date of Decision : 16.1.2020**

**Baldev Krishan Gupta & Co. (HUF) through its proprietor Baldev
Krishan Petitioner**

Versus

State of Punjab and others Respondents

**CORAM : HON'BLE MR.JUSTICE AJAY TEWARI
: HON'BLE MR.JUSTICE AVNEESH JHINGAN**

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

Mr. Nitin Thatai, Advocate
for the applicant-HDFC Bank.

Mr. Pankaj Gupta, Addl. A.G, Punjab.

AJAY TEWARI, J. (Oral)

CM-19450-CWP-2019

This is an application under Order 1 Rule 10 for impleading
HDFC Bank Ltd., Hukum Chand Building, Main Post office Road, Mandi
Gobindgarh, District Fatehgarh Sahib Punjab as respondent No.4.

For the reasons recorded in the application, the same is
allowed. Amended Memo of Parties is taken on record.

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The petitioner has sought for a writ in the nature of certiorari
for quashing order dated 28.6.2019 and 29.7.2019 whereby respondent
No.2 has confirmed the provisional attachment of bank account and the
property of the petitioner under Section 83 of Punjab Goods and Service
Tax Act and Central Goods and Service Tax 2017 (for short 'the
PGST/CGST Act')

At the very outset, learned counsel for the petitioner has pointed out that the petitioner has seven accounts (one CC Account, one Saving Account and 5 Current Account). The precise contention of the learned counsel for the petitioner is that all the accounts should be defreezed so that the petitioner can run his business and as regards the other accounts whatever balance was there on the date of the provisional order of attachment the petitioner undertakes to maintain that much balance in those accounts. He further points out that in fact the petitioner has overdrawn even the CC Account limit.

Mr.Thathai, Advocate has accepted this fact and stated that against CC Account, limit was Rs.25 lakhs and the petitioner has withdrawn more than Rs.26 lakhs.

Learned Addl. Advocate General is not in a position to deny the logic of the prayer made by the learned counsel for the petitioner.

In these circumstances, petition is disposed of with the direction that all the accounts of the petitioner be defrozen and the petitioner would maintain the amount which was present in the accounts on the date of provisional attachment.

Since the main case has been decided, the pending application if any also stands disposed of.

(AJAY TEWARI)
JUDGE

(AVNEESH JHINGAN)
JUDGE

16.1.2020
anuradha

Whether speaking/reasoned	-	Yes/No
Whether reportable	-	Yes/No