

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

**109**

**CWP No. 19883 of 2020**

**Date of Decision: 24<sup>th</sup> November, 2020**

Skylark Infra Engineering Pvt. Ltd.

....Petitioner

**VERSUS**

Additional Director General, DGGI and others

....Respondent

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

Present: Mr. Jagmohan Bansal, Advocate with  
Mr. Ruchir Bhatia, Advocate for the Petitioner.

Mr. Anshuman Chopra, Advocate for Respondent No1.

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**Dr. S. Muralidhar, J.**

1. The Petitioner prays for quashing orders dated 9<sup>th</sup> November, 2020 (annexed as Annexures P-3 to P-5) issued by the Additional Director General, Directorate General of GST Intelligence (Respondent No. 1) under Section 83 of the Central Goods and Services Tax Act, 2017, provisionally attaching the Petitioner's bank accounts.
2. Against the above impugned orders dated 9<sup>th</sup> November, 2020 of provisional attachment of the Petitioner's bank accounts, a detailed representation dated 11<sup>th</sup> November, 2020 has been made by the Petitioner under Rule 159 (5) of the Central Goods and Service Tax Rules, 2017.
3. Mr. Anshuman Chopra, learned Counsel for Respondent No.1 states that if directions are issued by the Court for time-bound disposal of the above representation, it will be abided by promptly.
4. In that view of the matter, it is directed that the aforementioned representation of the Petitioner be decided by a reasoned order not later than 4<sup>th</sup> December, 2020 and the decision thereon be communicated to

the Petitioner not later than 8<sup>th</sup> December, 2020. The submissions of the Petitioner in the present petition and any additional submissions the Petitioner wishes to make in writing within the next two days, shall also be taken into account while passing such order.

5. If the Petitioner is aggrieved by such order, it will be open to the Petitioner to seek appropriate remedies in accordance with law.

6. The petition is disposed of in the above terms. Order *dasti*.

**(S. MURALIDHAR)**  
**JUDGE**

**(AVNEESH JHINGAN)**  
**JUDGE**

**24<sup>th</sup> November, 2020**

*Sachin M.*

Whether speaking/reasoned      Yes/No

Whether reportable      Yes/No