

2.12.2021
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WPA 4926 of 2021

sl. 37

Poonam Jaiswal
Vs
The Superintendent, Anti Evasion Department &
Ors.

Miss. Amrita Pandey,
Miss. Monideepa Banerjee
... For the Petitioner.
Mr. Vipul Kundalia,
Mr. Abhradip Maity,
Ms. Somriddhi Majumder,
Mr. Anurag Ray
... For the Respondents.

Heard learned Advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned provisional attachment order of the Bank Account in question of the petitioner as appears at page 24, being Annexure P-5 to the writ petition passed on 5th November, 2020. In view of Section 83 of the CGST at 2017, such order of provisional attachment ceased to have any effect on the expiry of one year from the date of order of such provisional attachment and admittedly in this case, such order was passed on 5th November, 2020 and today it cannot have any force in the eye of law and the petitioner shall be allowed to operate the Bank Account in question as referred to at page 24 of the writ petition.

With this observation and direction, this writ petition, being WPA 4926 of 2021 is disposed of.

(Md. Nizamuddin, J.)