

S/L 63
16.11.2021
Court. No. 2
cm

WPA 5026 of 2021
Sushil Jaiswal @ Sushil Shaw.
Vs.
The Superintendent, Anti Evasion Department & Ors.
(Through Video Conference)

Ms. Amrita Pandey
Ms. Monideepa Banerjee
... For the petitioner

Mr. Vipul Kundalia
Ms. Ekta Sinha
Ms. Samriddhi Majumder
Mr. Anurag roy
... For the respondents

Heard both the parties.

Grievance of the petitioner is that CGST authority/ the respondent No.1 concerned has frozen the bank account in question of the petitioner without giving any notice.

Mr. Kundalia, learned advocate appearing for the respondents submits that statutory remedy is available to the petitioner under Rule 159 of the CGST Rules. Petitioner can approach the authority concerned for redressal of such nature of grievance within seven days from the date of such attachment. The contention of the petitioner is that copy of such attachment order has not been served upon the petitioner is not sustainable since petitioner must have got the information from the bank concerned. I am not inclined to grant any relief to the petitioner in this writ petition except giving liberty to make representation

before the authority concerned under the relevant provisions of law within seven days from the date, for redressal of grievance against the impugned attachment of the bank account in question and if such representation is made before the authority concerned within the time stipulated herein, he shall consider and dispose of the same in accordance with law and by passing a reasoned and speaking order after giving an opportunity of hearing to the petitioner or his authorised representatives within three weeks from the date of such representation.

Petitioner is granted liberty to raise all the points in his representation which has been raised in this writ petition.

Since this writ petition has been disposed of at the motion stage, allegations made in the writ petition should be deemed to have been denied by the respondents.

Accordingly, the writ petition being WPA 5026 of 2021 is disposed of.

(Md. Nizamuddin, J.)