

11.08.2021  
p.b.  
Sl. No.5.

W.P.A. 10012 of 2021

Sri Dinesh Kumar Goyal  
Vs.  
Union of India & Ors.

(Via Video Conference)

Mr. Arijit Chakraborty,  
Mr. Prabir Bera,  
Mr. Rajnish Kalawatia.  
.....for the petitioner.

Mr. Somnath Ganguly,  
Mr. Sukalpa Seal,  
Ms. Priyanvada Singh.  
.....for the respondents.

In this matter, the petitioner has challenged the action of the respondent bank not allowing the petitioner to operate the account in question of the petitioner on the basis of an order of attachment dated 25<sup>th</sup> October, 2019 being Annexure P-2 to the writ petition passed by the Deputy Director, DGGI, Kolkata Zonal Unit under Section 83 of the CGST Act, 2017. The petitioner submits that the aforesaid attachment order under Section 83 of the CGST Act, 2017 has lost its force since the maximum period is one year of an order of attachment under Section 83 of the CGST Act, 2017.

Mr. Ganguly, learned advocate appearing for the respondents CGST authority submits that his client has

not further extended the tenure of the aforesaid attachment order dated 25<sup>th</sup> October, 2019.

Considering the submission of the parties, this writ petition is disposed of by holding that the aforesaid attachment order dated 25<sup>th</sup> October, 2019 being Annexure P-2 to the writ petition has lost its force and action of the respondent bank in not allowing the petitioner to operate his bank account in question on the basis of the aforesaid attachment order is not legally justified and the bank shall not act any further on the basis of the aforesaid impugned attachment order dated 25<sup>th</sup> October, 2019.

With these observations, the writ petition being WPA No.10012 of 2021 is disposed of.

Since this writ petition has been disposed of at the motion stage without calling for affidavits, the allegations made in the writ petition shall be deemed to have been denied by the respondents.

**(Md. Nizamuddin, J.)**