

14-12-2021
Item No.27
Subrata

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side

WPA No.9845 of 2020
Debabrata Banerjee
-vs-
Union of India & Ors.

Mr. Suryaneel Das ...for the petitioner

Mr. Kaushik Dey
Ms. Aishwarya Rajyashree ...for the customs

Heard learned advocates appearing for the parties.

The main grievance of the petitioner in this writ petition is against the impugned provisional attachment order of bank account in question of the petitioner dated October 5, 2020 (Annexure P8), and further non-consideration and sitting tight over the representation made by the petitioner before the respondent-authorities dated October 12, 2020 (Annexure P10).

The petitioner further submits that the impugned provisional attachment order has already lost its life in view of expiry of one year from the date of provisional attachment order under section 83(2) of the CGST Act, 2017.

Mr Dey, learned advocate appearing for the customs authority, is not in a position to deny or contradict the factual position which appears from records that now statutory period of one year has already expired, as appears from the date of provisional attachment order.

Considering the submission of the parties, I am of the view that since the impugned provisional attachment order has already lost its force, as on date it is no more

valid in the eye of law. Accordingly, legal consequences will follow by this declaration.

With the above observations, WPA No.9845 of 2020 is disposed of.

[Md. Nizamuddin, J]