IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 3970 OF 2021

Brezza Exim Private Limited	**}**	**Petitioner**
Versus		
State of Maharashtra and Ors.	**}**	**Respondents**

Mr. Brijesh Pathak for the petitioner.
Ms. Neha Bhide-'B' Panel Counsel for State.

CORAM :- DIPANKAR DATTA, CJ &
M. S. KARNIK, J.

DATE :- OCTOBER 26, 2021

PC :-

1. In terms of section 83(2) of the Maharashtra Goods and Services Tax Act, 2017, life of an order of provisional attachment of property is 1 (one) year. In the present case, the order of provisional attachment under sub-section (1) of section 83 of the Act was issued on 1st June 2019. Validity of this order has ceased by operation of law, yet, attachment of the petitioner's bank account has not been lifted.

2. Mr. Pathak, learned advocate for the petitioner places reliance on the decision of a co-ordinate Bench of this Court in Writ Petition No. 3710 of 2021 [**Implement Impex Private Limited vs. State of Maharashtra and Ors.**] to contend that the issue raised in this writ petition is squarely covered thereby.

3. Ms. Bhide, learned advocate for the respondents, in her usual fairness, does not join issue and concedes that the point

J.V.Salunke,PS

canvassed by the petitioner is indeed covered by the decision in **Implement Impex** (supra).

4. We, therefore, allow the writ petition by directing the Assistant Commissioner of State Tax (D-20), Investigation-B, Mumbai to immediately communicate to the petitioner's banker that the attachment order has ceased to have validity and that the petitioner is entitled to operate the relevant bank account, which was under attachment. Let the necessary communication be issued as early as possible but not later than 7 (seven) days from date.

5. The writ petition stands allowed. There shall be no order as to costs.

SALUNKE J V

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Date: 2021.10.28 19:41:02 +0530

(M. S. KARNIK, J.) **(CHIEF JUSTICE)**