

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

CWP-321-2021

Date of decision: 02.12.2021

Ankur Garg and associates and another **.... Petitioners**

Versus

Union of India and others **.... Respondents**

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE PANKAJ JAIN**

Present: Mr. Jagmohan Bansal, Senior Advocate with
Mr. Deepak Gupta, Mr. Mukul Singla and
Mr. Kapish Chawla, Advocate
for the petitioners.

Mr. Sourabh Goel, Senior Standing Counsel,
for respondent No.1.

Mr. Pankaj Gupta, Addl. A.G., Punjab.

Ms. Swati Batra, Advocate
for respondent No.3.

(Through Video Conferencing)

AJAY TEWARI, J (ORAL)

By this petition, the petitioners had challenged the provisional attachment of goods, securities and accounts. However, with the efflux of time, the period mandated under Section 83 of the CGST Act, 2017 has expired.

In the circumstances, it is clear that the attachment has come to an end. Mr. Sourabh Goel, Senior Standing Counsel has accepted this fact and states that in view of the order dated 10.11.2021 passed in ***CWP-13453-2020*** titled as ***“M/s. RSL Distilleries Pvt. Ltd. vs. Union of India***, necessary instructions have already been issued to particular offices.

Accordingly, the present petition stands disposed off.

Since the main case has been decided, the pending Civil miscellaneous application, if any, also stands disposed off.

(AJAY TEWARI)
JUDGE

02.12.2021
Dinesh

(PANKAJ JAIN)
JUDGE

Whether speaking/reasoned : Yes

Whether Reportable : No