

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

CWP-1623-2021

Date of decision: 02.12.2021

Ankur Garg

.... Petitioner

Versus

Principal Commissioner, Central Goods and Service Tax 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 petitioner.

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

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

(Through Video Conferencing)

AJAY TEWARI, J (ORAL)

By this petition, the petitioner 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