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

Date of decision: 10.02.2021

(1) CWP-2370-2021

Mitha Ram **......Petitioner.**

vs.

**Deputy Excise and Taxation Commissioner,
Ludhiana and others** **......Respondents.**

(2) CWP-2386-2021

Raj Steel Industries **......Petitioner.**

vs.

**Deputy Excise and Taxation Commissioner,
Ludhiana and others** **......Respondents.**

**CORAM: - HON'BLE MR JUSTICE SANJAY KUMAR
HON'BLE MRS JUSTICE ARCHANA PURI**

Present: - Mr. Mukul Singla, Advocate, for the petitioner.
(in both petitions).

Mr. Sahil Sharma, Deputy Advocate General, Punjab,
for respondent No. 1.

Mr. Gaurav Goel, Advocate, for respondent No. 3

......

Sanjay Kumar, J.

Mr. K.D. Sachdeva, learned counsel, entered appearance for respondent No. 6 in CWP-2370-2021 and filed his vakalatnama. The same is taken on record.

The prayer of the petitioners in these two cases is on similar lines. They seek a direction to the Deputy Excise & Taxation Commissioner, Ludhiana Division, Ludhiana, the first respondent, to permit operation of their bank accounts on the ground that the attachment orders dated 13.06.2019 passed against them ceased to be operative in terms of Section 83(2) of the Punjab Goods and Service Tax Act, 2017 (for short, 'the Act of 2017').

As Section 83(2) of the Act of 2017 manifests that an attachment order passed under Section 83(1) thereof would cease to have effect after expiry of a period of one year from the date of the order, the learned State Counsel was asked to ascertain the factual position.

Today, Mr. Sahil Sharma, learned Deputy Advocate General, Punjab, appearing for the first respondent, would inform this Court that the attachment orders ceased to be operative by efflux of time in terms of Section 83(2) of the Act of 2017 and that instructions would be issued tomorrow to lift the attachment of the bank accounts of the petitioners.

Recording the said undertaking, the writ petitions are disposed of.

No order as to cost.

(SANJAY KUMAR)
JUDGE

(ARCHANA PURI)
JUDGE

10.02.2021
preeti
whether speaking/non speaking yes/no
whether reportable/non reportable yes/no