IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

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(PROCEEDINGS THROUGH V.C.)
CWP-2962-2021
DATE OF DECISION: FEBRUARY 15, 2021

M/s Vasudev Trading Company, Bahadurgarh

.....Petitioner

VERSUS

Union of India and others

....Respondents

CORAM:- HON'BLE MR.JUSTICE AUGUSTINE GEORGE MASIH
HON'BLE MRS.JUSTICE MEENAKSHI I. MEHTA

Present: Mr. Sachin Mittal, Advocate,
for the petitioner.

Mr. Sunish Bindlish, Advocate,
for respondent No.1-UOI.

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AUGUSTINE GEORGE MASIH, J. (ORAL)

On the last date of hearing, following order was passed:-

"*Learned counsel for respondent No.1-UOI prays for a short adjournment to seek instructions with regard to the assertion as has been made by the petitioner that its account was attached provisionally on 13.08.2019 which could continue only upto 12.08.2020 in the light of Section 83(2) of the Central Goods and Service Tax Act which limits the operation of such order of provisional attachment for one year.*"

In pursuance thereof, short written statement on behalf of respondent Nos.1 to 3 dated 15.02.2021 has been received through mail, which is taken on record. The factual assertion, as has been pointed out by the petitioner with regard to more than one year having been passed of provisional attachment order, has not been disputed. However, it has been asserted that the evidence has been collected to the effect that the input tax credit has wrongly been availed of by the petitioner.

Be that as it may, the fact remains that the requirement of the statute as provided for under Section 83(2) of the Central Goods and Service Tax Act, which limits the operation of order of provisional attachment for one year having elapsed, the competent authority is required to pass an order, withdrawing the provisional attachment as ordered on 13.08.2019 (Annexure P-1). Liberty shall, however, be available to the respondents to proceed against the petitioner as permissible in law.

The writ petition stands disposed of accordingly.

(AUGUSTINE GEORGE MASIH)
JUDGE

February 15, 2021 **(MEENAKSHI I. MEHTA)**
khurmi **JUDGE**

Whether speaking/reasoned:	Yes/No
Whether Reportable:	Yes/No