

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

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CWP-26293-2021 (O&M)

Decided on : December 22, 2021

Vikas Gupta

....Petitioner

VS

Union of India and others

....Respondents

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

Present: Mr. Saurabh Kapoor, Advocate
for the petitioner.

AJAY TEWARI, J.(Oral)

1. This petition has been filed for quashing of the Attachment order/letters dated 27.11.2020 (Annexure P-1) passed by respondent No.2 ordering for provisional attachment of the Bank accounts maintained with respondent No.3 to 5.
2. Learned counsel for the petitioner has prayed that the accounts which were provisionally frozen under Section 83 of the Central Goods and Services Tax Act, 2017 on 27.11.2020 be ordered to be defreezed as one year has elapsed.
3. Notice of motion.
4. On advance notice, Mr. Sourabh Goyal, Senior Standing Counsel appears and accepts notice on behalf of the respondents No.1 and 2 and has stated that there is no doubt about the proposition that after lapsing of a period of one year, the freezed account would be deemed to be defreezed where a fresh provisional attachment order had

not been passed.

5. In view of the statement made by learned Senior Standing Counsel for the respondents No. 1 and 2, the present petition stands dismissed as having been rendered infructuous.

6. Since the main case has been decided, the pending civil miscellaneous application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(PANKAJ JAIN)
JUDGE

December 22, 2021
anuradha

Whether speaking/reasoned	-	Yes
Whether reportable	-	No