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WPA 8229 of 2022

Azhar Sekh
Vs
Commissioner, Kolkata South CGST & CX Commissionerate & Ors.

Mr. Rowsan Kumar Jha
... For the Petitioner.
Mr. Bhaskar Prasad Banerjee,
Mr. Tapan Bhanja
... For the Respondent CGST & CX.
Ms. Khushboo Choudhary
... For the Respondent No.3.
Mr. Subhadip Paramanik
... For the Respondent No.6.

Heard learned advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned order of provisional attachment of bank account in question dated February 18, 2021.

Petitioner submits that in view of section 83(2) of the CGST Act, 2017, no order of attachment can survive after expiry of one year and in this case, admittedly, one year has already expired on February 18, 2021 from the date of passing of the impugned order of provisional attachment.

In view of the statutory provision of section 83(2) of the CGST Act, 2017, I am of the view that the aforesaid impugned order of attachment dated February 18, 2022 has lost its force, more so, when the GST authority could not show any further extension order on or before expiry of the said statutory period. In view of this expiry, by virtue of statutory provision, the impugned order of provisional attachment does not survive and has lost its force and cannot be continued any further and all legal consequences will follow automatically.

It is expected that the pending investigation in question will be expedited by the Authority concerned in accordance with law.

With these observations and direction this writ petition being WPA 8229 of 2022 is disposed of.

(Md. Nizamuddin, J.)