

22-02-2022
Item No.11
Subrata

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side

WPA No.13724 of 2019
Pushpendra Singh

-vs-

Superintendant, Range VI (CGST & CX) Shyambazar
Division, Kolkata North Commissionerate & Ors.

Ms. Rita Mukherjee
Mr. Abhjijit Das
Mr. Rowsan Kumar Jha
Mr. Ghanshyam Jha ...for the petitioner

Mr. K.K. Maiti
Ms. Aishwarya Rajyashree ...for CGST

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 May 13, 2019.

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 May 30, 2020 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 May 13, 2019 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.

Mr Maiti, learned advocate appearing for the CGST authority, in course of hearing has brought to my notice that during pendency of this writ petition an order of cancellation of the petitioner's registration has been passed on December 14, 2020 and such order was very much available at the official portal.

I am not inclined to interfere with the aforesaid order of cancellation of registration, since this is not the subject matter of this writ petition and petitioner is entitled to take any recourse available under the law in this regard.

With the above observation, this writ petition being WPA No.13724 of 2019 stands disposed of.

[Md. Nizamuddin, J]