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WPA 18628 of 2022

M/s. Onrise Barter Private Limited & Anr.
Vs
Union of India & Ors.

Mr. Arijit Chakrabarti,
Mr. N. Chowdhury,
Mr. Prabir Bera
... For the Petitioner.

Mr. Amit Kumar Chaturvedi
... For the UOI.

Learned Advocate appearing for the petitioners files affidavit-of-service, which may be kept with the record.

None appears on behalf of the respondent, CGST Authority in spite of service.

Learned Advocate appearing for the respondent No.1, Union of India is present.

By this writ petition, petitioners have challenged the impugned order passed by the CGST Authority attaching its Bank Account in question on 29th May, 2019, which according to the petitioners at present is not sustainable since it has lost its force in view of Section 83(2) of the CGST Act, 2017 under which all provisional attachment shall cease to have effect after the expiry of period of one year from the date of order made under Section 83(1) of the Act and in the instant case more than three years have been passed. Petitioners are further aggrieved by inaction on the part of the respondent, CGST Authority in considering

its representation dated 18th July, 2022 for redressal of its aforesaid grievance against the attachment of its Bank Account in question.

Considering the fact and circumstances as appears from record, relevant provisions of law and the submission of the petitioners, I am of the view that the impugned order of attachment of the petitioners' Bank Account in question which was communicated to the petitioners by its Bank on 13th June, 2022 is not sustainable in law and has lost its force in view of Section 83(2) of the CGST Act, 2017 and the same is, accordingly quashed and legal consequences will follow by quashing of the aforesaid impugned order of attachment.

Learned Advocate appearing for the petitioners shall communicate this order to the Bank in question.

With this observation and direction, this writ petition being WPA 18628 of 2022 is disposed of.

(Md. Nizamuddin, J.)