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WPA 19241 of 2022

M/s. Senco Traders
Vs
Union of India & Ors.

Mr. Suvranil Saha
... For the Petitioner.
Mr. Bhaskar Prosad Banerjee,
Mr. Tapan Bhanja
... For the CGST Authority.
Mr. P. S. Mondal
... For the UOI.
Mr. A. Ray, Ld. GP.,
Md. T.M. Siddiqui,
Mr. N. Chatterjee,
Mr. V. Kothari
... For the State.

Heard learned Advocates appearing for the parties.

The main grievance of the petitioner in this writ petition is against the impugned provisional attachment order of Bank Account in question of the petitioner dated 13th November, 2020 being Annexure P-2 to the writ petition.

The petitioner further submits that the impugned provisional attachment order has already lost its life in view of expiry of one year from the date of provisional attachment order under Section 83(2) of the CGST Act, 2017.

Mr. Banerjee, learned Advocate appearing for the CGST Authority, is not in a position to deny or contradict the factual position which appears from records that now statutory period of one year has

already expired as appears from the date of provisional attachment order.

Considering the submission of the parties, I am of the view that since the impugned provisional attachment order has already lost its force as on date, it is no more valid in the eye of law. Accordingly, legal consequences will follow by this declaration.

With the above observation, WPA 19241 of 2022 is disposed of.

(Md. Nizamuddin, J.)