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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE
(Through Video Conference)

WPA 21336 of 2021

Md. Shadab Mallick
Vs.
Union of India & Ors.

Mr. Suvranil Saha
.... For the petitioner.

Mr. Sujit Mitra
... For Union of India.

Mr. Somnath Ganguli,
Ms. Aishwarya Rajyashree
... For the respondent nos. 2 to 5

Heard the 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 5th November, 2020 (Annexure P-8).

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 CGST Act, 2017.

Mr. Ganguli, 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 submissions 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 observations, WPA 21336 of 2021 is disposed of.

(Md. Nizamuddin, J.)