

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 4600 OF 2022

White Opal Expo Trade Pvt. Ltd.	...	Petitioner
Versus		
The Principal Additional Director General of GST & Ors.	...	Respondents

Adv. Nirmal Pagaria, Advocate for the Petitioner.

Mr. J. B. Mishra a/w. Ms. Sangeeta Yadav, Advocate for the Respondent/UOI.

**CORAM: S.V. GANGAPURWALA &
M. G. SEWLIKAR, JJ.**

DATED: APRIL 18, 2022

P.C.

1. Heard the learned Counsel for the petitioner and Mr. Mishra, learned Counsel for the respondents. The petitioner is assailing the action of the respondents of freezing the bank account of the petitioner Company. The same, according to the petitioner, is freezed on 1st February 2021.

2. It is contended that under Section 83 of the CGST Act, the attachment cannot be for more than one year. The action, it appears that, of freezing the bank account is dated 1st February 2021.

3. In light of that it shall be deemed that the order directing freezing of the account has now lapsed and the account freezed under the order dated 1st February 21 stands defreezed as prayed in prayer clause (a).

4. It is made clear that we have not considered if any further action is undertaken by the respondents. If further action is undertaken, the parties are at liberty to take further steps.

5. As far as prayer clause (b) is concerned, the petitioner may make a representation to the Authority. The Authority shall consider the representation and take decision upon the application of the petitioner for recalling of the caution notice in accordance with law preferably within six weeks from the date representation/application is made by the petitioner.

6. Writ petition is disposed of. No costs.

(M. G. SEWLIKAR, J.)

(S.V. GANGAPURWALA, J.)

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