

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.5076 OF 2022

C. Kluster Exporttrade Pvt. Ltd. ...Petitioner

Versus

The Principal Additional Director
General of GST Intelligence & Ors. ...Respondents

WITH
WRIT PETITION NO.5077 OF 2022

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Amal Overseas Pvt. Ltd. ...Petitioner

Versus

The Principal Additional Director
General of GST Intelligence & Ors. ...Respondents

WITH
WRIT PETITION NO.5079 OF 2022

Parees Overseas Pvt. Ltd. ...Petitioner

Versus

The Principal Additional Director
General of GST Intelligence & Ors. ...Respondents

WITH
WRIT PETITION NO.5080 OF 2022

Ninad Overseas Pvt. Ltd. ...Petitioner

Versus

The Principal Additional Director
General of GST Intelligence & Ors. ...Respondents

WITH
WRIT PETITION NO.5081 OF 2022

Meticulous Overseas Pvt. Ltd.	...Petitioner
<i>Versus</i>	
The Principal Additional Director General of GST Intelligence & Ors.	...Respondents

**WITH
WRIT PETITION NO.5082 OF 2022**

Ekon Crystalmerchants Pvt. Ltd.	...Petitioner
<i>Versus</i>	
The Principal Additional Director General of GST Intelligence & Ors.	...Respondents

Mr.Nirmal Pagaria a/w Ms.Kavita Vijopure, Ms.Kranti Ghag for the Petitioner.
Mr.P.S. Jetly, Senior Counsel a/w Mr.J.B. Mishra and Ms.Sangeeta Yadav for the Respondents.

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

DATE : 25 APRIL 2022

P.C:-

. We have heard the learned counsel for the Petitioners and the learned counsel for the Respondents.

2. The bank account has been provisionally attached, purportedly under Section 83(1) of the CGST Act.

3. The learned counsel for the Petitioners submits that the said order cannot travel beyond one year. The order of provisional attachment of the bank account is passed on 1

February 2021.

4. Mr. Jetly, the learned Senior Counsel for the Respondents submits that by the operation of statute the provisional attachment stands lapsed after one year.

5. The learned Senior Counsel on instructions submits that the fresh order of provisional attachment of the bank account of the Petitioner is passed.

6. The order impugned in the present Petition is the provisional attachment order dated 1 February 2021. By deeming fiction the said order would stand lapsed after a period of one year. With these observations, the Writ Petitions are disposed of.

7. If the fresh provisional attachment order is already issued in the matter, then the parties are at liberty to take appropriate steps/proceedings.

8. The learned counsel for the Petitioners submits that the Customs Department had blocked the export incentives without opportunity to the Petitioners. The Petitioners may make application/representation with the Respondent-Authority.

9. The Respondent-Authority shall take decision upon

the Application/representation of the Petitioner preferably within four weeks from the date of the Application.

10. The Writ Petitions are accordingly disposed of. No costs.

(M.G. SEWLIKAR, J.)

(S.V. GANGAPURWALA, J.)