

IN THE HIGH COURT OF JUDICATURE AT BOMBAY**CIVIL APPELLATE JURISDICTION****WRIT PETITION NO. 5318 OF 2022**

Shri. Chotu Lal

.....Petitioner

Vs.

Union of India and Ors.

.....Respondents

Mr. Brijesh Pathak for Petitioner.

Mr. Jitendra Mishra a/w Ms. Sangeeta Yadav for Respondent No.2.

**CORAM : K. R. SHRIRAM &
A. S. DOCTOR, JJ.****DATE : 27th July, 2022.****PC.:-**

1. The primary grievance raised in this Petition is that the communication dated 8th January, 2022 addressed by the Superintendent, Anti-Evasion, Group-8, CGST, Delhi North addressed to the Banks under Section 70 of the CGST Act, 2017 is illegal in as much as the Superintendent does not have the power to direct the Banks not to permit any debit from the accounts mentioned therein.

2. Mr. Pathak submitted that only a Commissioner can pass such an order under Section 83 of the CGST Act. When the matter was heard yesterday, Mr. Mishra requested the matter be stood over to today to enable him to take instructions.

3. Mr. Mishra sought leave of the Court to permit withdrawal of the said communication dated 8th January, 2022 to the extent of directing

the Banks not to permit any debit from the accounts mentioned therein. This would mean that the requisition sought in para 3 of the said notice will remain as it is. Mr. Mishra also requests the Court to direct the Banks not to permit any debit for 2 working days from today (excluding today) and in the meanwhile Respondents will take such action as advised in accordance with law. It is made clear that if no valid action is taken within the time mentioned above, the banks will be free to permit debit from the accounts. Ordered accordingly.

4. Petition stands dismissed. We clarify that we have not made any observation on the merits of the matter.

(A. S. DOCTOR, J.)

(K. R. SHRIRAM, J.)