

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO.8915 OF 2021

Pradeep Kumar Siddha Petitioner

Vs.

Union of India & Ors. Respondents

Mr. Brijesh Pathak for the Petitioner
Ms. Shehnaz V. Bharucha with Ms. Ruju Thakkar for the
Respondent nos. 1 to 4
Ms. Durga S. Soni i/b Mr. Vivek S. Sawant for the Respondent
no. 5

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

DATED : MAY 2, 2022

P.C.

1. The Petitioner seeks provisional release of the attachment. It is submitted that initially the account of the Petitioner was attached under order dated 22.05.2019 and subsequently, again under order dated 13.07.2020.

2. The contention of the Petitioner is that the provisional attachment under section 83 of CGST Act, 2017 cannot be for a period of more than one year. The learned Counsel for the Respondents submits that Petitioner was not cooperating in the investigation. This Court was required to pass order directing the petitioner to cooperate with the investigation. Statement of the Petitioner is

recorded and he has accepted that amount be transferred to the government. It appears that initially the Petitioner was not cooperating in the investigation and this Court to test the bonafides of the Petitioner directed Petitioner to appear before the authority on 11.03.2022.

3. Pursuant to the orders of this Court, Petitioner appeared. His statement is also recorded. Petitioner certainly requires to cooperate in the investigation.

4. The learned Counsel for the Petitioner assures this Court that the Petitioner would cooperate with the investigation and would attend the office of the Respondents as and when summoned and asked for. Sub section (2) of Section 83 of CGST Act, 2017 clarifies that every such provisional attachment shall cease to have effect after the expiry of period of one year from the date of the order made under sub section 1. The impugned order is under sub section 1 of section 83 of CGST Act, 2017.

5. By operation of statute, provisional attachment ceases to take effect after a period of one year. Now the Petitioner as per order of this court, appeared before the authority. Statement is recorded. Assurance has been given that he will cooperate in the proceeding. Provisional attachment under order dated 13.07.2020 shall cease to take effect.

6. Writ Petition disposed of. No costs.

(M. G. SEWLIKAR, J.)

(S.V. GANGAPURWALA, J.)