IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

CWP-18404-2022 (O&M)
Date of decision:06.09.2022

M/s Haryana Steel Mongers Pvt. Ltd. ... Petitioner

Vs.

Union of India & others ... Respondents

CORAM: HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA.
HON'BLE MR. JUSTICE DEEPAK MANCHANDA.

Present:- Mr. A.K. Babbar, Advocate and
Mr. Surendra Kumar, Advocate for the petitioner.

Mr. Rishabh Kapoor, Sr. Standing counsel for the respondent.

...

TEJINDER SINGH DHINDSA, J.

Instant writ petition was directed against the provisional attachment order of the bank account of the petitioner/company under Section 83 of the CGST Act.

On the previous date of hearing, we had taken note that objections against the provisional attachment order had been filed on 22.06.2022 but the same had not been decided.

Mr. Rishabh Kapoor, learned Sr. standing counsel for the respondents had been called upon to complete instructions in the matter.

During the course of resumed hearing today, learned counsel for the respondents apprises us that the objections filed by the petitioner against the provisional attachment order have been dealt with and a final order dated 30.08.2022 has been passed by the Additional Director General, Gurugram Zonal Unit, Directorate General of Goods and Service Tax Intelligence, Gurugram.

A copy of the order has been furnished to counsel opposite.

In the light of such development, writ petition is disposed of in terms of granting liberty to the petitioner/company to avail of its remedies and to take legal recourse, if so advised, against the order dated 30.08.2022 in accordance with law.

It is clarified that this Court has not examined the issue on merits and in the eventuality of the petitioner/company assailing the order dated 30.08.2022, it would be open for the petitioner/company to raise all grounds and submissions as may be available in accordance with law.

Disposed of.

(TEJINDER SINGH DHINDSA)
JUDGE

(DEEPAK MANCHANDA)
JUDGE

06.09.2022
harjeet

(i) Whether speaking/reasoned? Yes/No

(ii) Whether reportable? Yes/No