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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 2408/2022

KARAMJIT JAISWAL ..... Petitioner

Through Mr.Harsh Sethi, Mr.Siddharth, Mr.Sarvpriya Makkar and Mr. Anant Nigam, Advocates.

versus

COMMISSIONER OF CENTRAL TAXES GST DELHI EAST ..... Respondent

Through Mr.Harpreet Singh, standing counsel.

% Date of Decision: 08th February, 2022

CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MR. JUSTICE NAVIN CHAWLA

JUDGMENT

MANMOHAN, J: (Oral)

C.M.Nos.6909-6910/2022

Exemption allowed, subject to all just exceptions.

Accordingly, the applications stand disposed of.

W.P.(C) No.2408/2022 & C.M.No.6908/2022

1. The petition has been heard by way of video conferencing.

2. Present writ petition has been filed challenging the letter dated 27th November, 2020, whereby the Respondent has directed attachment of the immovable properties and bank accounts of the Petitioner. Petitioner also seeks a direction to the Respondent to defreeze the accounts of the

Petitioner.

3. Learned counsel for the Petitioner states that the personal bank accounts and immovable properties of the Petitioner had been attached under Section 83 of the CGST Act, 2017 while conducting inquiry of M/s Milkfood Ltd. He states that though the Petitioner owns 34.79% shares of M/s Milkfood Ltd., yet he is neither the Director nor the authorised signatory and is not even involved in the day-to-day decision making process of the company.

4. Learned counsel for the Petitioner states that the Petitioner is not a taxable person as defined under Section 2(107), CGST Act, 2017 and is not registered under the CGST Act, 2017. He states that the provisional attachment of the bank accounts of the petitioner's daughter has already been quashed by this Court vide order dated 15th May, 2021 passed in in W.P.(C) No.2348/2021.

5. Learned counsel for the Petitioner states that the provisional attachment order, in any event, has ceased to have effect after the lapse of one year i.e. on 27th November, 2021.

6. Issue notice. Mr.Harpreet Singh, learned standing counsel accepts notice on behalf of the Respondent. He fairly states that the impugned attachment orders have neither been renewed nor any fresh orders of attachment have been passed. He, however, states that a show-cause notice has been issued to the Petitioner under Section 74 of the CGST Act.

7. Admittedly, every provisional order ceases to have effect after the expiry of a period of one year from the date of the order made under Section 83(1) of the CGST Act. After the issuance of the impugned orders, no fresh attachment order has been issued. Consequently, this Court directs the

Respondent to defreeze the bank account and release the immovable properties of the Petitioner not later than three days from the date of uploading the order.

8. With the aforesaid directions, present writ petition along with pending application stands disposed of.

MANMOHAN, J

NAVIN CHAWLA, J

FEBRUARY 08, 2022
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