

19.12.2023

Sl no. 22

Ct no. 2

P.M.

WPA 10021 OF 2021

M/s. Leon Infrabuild Private Limited & Anr.

- Vs -

Union of India & Ors.

Mr. Pranit Bag,
Mr. Anuj Mishra,
Mr. Lalit Baid,
Ms. Saberi Saha

... for the petitioners

Mr. K. K. Maiti,
Mr. Tapan Bhanja

... for CGST Authorities.

Heard learned advocates appearing for the parties.

Affidavit-in-opposition and affidavit-in-reply filed by the parties be kept with the record.

This writ petition has been filed against the impugned order of attachment of DEMAT account of the petitioner passed on 1st March, 2021, under Section 83 of the CGST Act.

Petitioners submit that maximum period of continuation of an order of attachment under Section 83 of the Act is one year and which has already been expired long back which is admitted position not denied by the learned advocate representing the respondents.

Considering the facts and circumstances of this case and submission of the parties this writ petition being WPA 10021 of 2021 is disposed of by

declaring that the aforesaid impugned order has lost its force and cannot be continued anymore and in view of this declaration, all legal consequences will follow automatically.

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(Md. Nizamuddin, J.)