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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 4372 OF 2022

M/s. Om Consulting Services ....Petitioner
V/s.
The Principal Secretary (Financial Reforms)
& Ors. ....Respondents

Mr. Bhalchandra G. Saraf for the Petitioner.
Mrs. Shruti D. Vyas 'B' Panel for Respondent – State.

CORAM : NITIN JAMDAR &
ABHAY AHUJA, JJ.

DATE : 28 FEBRUARY 2023

P.C. :-

The Petitioner is before us making a grievance regarding the order of freezing the account.

2. Heard learned Counsel for the parties. The Petitioner has challenged the attachment of his bank accounts by order dated 17 December 2021 and the other attachment orders placed on record by way of an amendment. The orders of attaching the bank accounts of the Petitioner in various Respondents-Banks

are passed under Section 83 of the Maharashtra Goods and Services Tax Act, 2017 (for short 'MGST Act').

3. These two aspects would arise : first, that the attachment of bank accounts under Section 83 of the MGST Act is valid beyond a period of one year. Secondly, as against the action of attaching the bank accounts of the Petitioner under Section 83 of the MGST Act, the Petitioner can approach the concerned officer under Rule 159(5) of the MGST Rules and if such an application is made and a case is made out, the attachment can be released.

4. The dates of attachment of the bank accounts are placed on record in the Petition and by way of amendments, are ranging from 17 December 2021 to 18 February 2022. Therefore, as on today, one year from the date of the order of attachment of each of the accounts, as stated in the Petition, is over. If no further attachment order is passed in respect of these bank accounts, by operation of law, they would stand released. If that is the position, then the Respondents and their concerned officers would issue communications that the attachment of bank accounts are no longer in operation. If the attachment of bank accounts has continued beyond the period of one year, then the petitioner has the remedy of approaching under Rule 159(5) of the MGST Rules and lodging objections.

5. With these observations, the Writ Petition is disposed of.

(ABHAY AHUJA, J.) **(NITINJAMDAR, J.)**