

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

WRIT PETITION NO.5434 OF 2022

Malishka Gold and Jewellery Private Limited ... Petitioner

V/s.

State of Maharashtra and ors. ... Respondents

Mr.Brijesh Pathak, Advocate for the Petitioner.

Ms.S.D.Vyas, "B" Panel Counsel for the Respondents.

**CORAM : NITIN JAMDAR AND
ABHAY AHUJA, JJ.
DATE : 26 APRIL 2023.**

P.C.:-

1. Heard learned counsel for the parties.
2. The Petitioner is aggrieved by the attachment of the Petitioner's Input Tax Credit ("ITC") in Petitioner's Electronic Credit Ledger by communication dated 18 April 2022. The Petitioner places reliance on the circular issued by the Central Board of Indirect Taxes and Customs dated 2 November 2021 to contend that such action can be only for a period of one year.

3. On this position, there is no dispute. However, learned counsel for the Respondents states that power exists in the Respondents to extend the said embargo. However, no specific order is placed before us as on today extending the said attachment.

4. In light of the fact that the one year period is over on 18 April 2023, we dispose of the petition as infructuous. If and when any action is taken by the Respondents, it is open to the Petitioner to take such steps as advised.

(ABHAY AHUJA, J.)

(NITIN JAMDAR, J.)

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