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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.5757 OF 2023

M/s. Galaxy International

.. Petitioner

v/s.

Union of India & Ors.

.. Respondents

....

Mr. Brijesh Pathak, for the Petitioner.

Mr. Karan Adik, a/w. Mr. Saket R. Ketkar, for Respondent Nos. 1 and 2.

....

CORAM: G.S. KULKARNI &
JITENDRA JAIN, JJ.

DATE : 26th SEPTEMBER, 2023

P.C:-

This writ petition challenges the notice/order dated 1st June 2022 issued by Respondent No.2 whereby the bank account of the Petitioner has been provisionally attached exercising powers under Section 83 of the Central Goods and Services Act, 2017 (the CGST Act).

2. Mr. Adik, learned Counsel for the Revenue, would submit that in so far as the impugned notice is concerned, by virtue of Section 83(2) of the CGST Act, the attachment would cease to operate. He

however, submits that there is already a fresh attachment order, which has been issued. Any such fresh attachment order is not subject matter of the present petition.

3. Mr. Adik has also drawn our attention to an order dated 7th March 2023 (Exhibit N - page 163A) whereby the objections of the Petitioner in pursuance of the directions of this Court in Writ Petition No.298 of 2023 were rejected by a reasoned order.

4. In view of the statement as made by the Respondent in so far as the impugned notice is concerned, in our opinion, further adjudication of the petition is not called for. We keep open all contentions of the parties, including fresh attachment, which has been issued, as also the order dated 7th March 2023 passed by the Respondent Revenue.

5. Petition disposed of. No costs.

(JITENDRA JAIN, J.)

(G.S. KULKARNI, J.)