

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.5787 OF 2023

Blue Brilliance Exim Pvt. Ltd.

...Petitioner

Versus

Union of India,

(Through the Secretary Ministry of Law &

Justice, Department of Legal Affairs) & Ors.

...Respondents

Mr. Brijesh Pathak for Petitioner.

Mr. Jitendra B. Mishra a/w Mr. Dhananjay B. Deshmukh for Respondent
Nos.1 to 5.

Mr. Zaman Ali for Respondent No.6.

CORAM : G. S. KULKARNI,
JITENDRA JAIN, J.J.

DATE : 19th JUNE, 2023.

P. C. :

1. We have heard learned counsel for the parties.
2. This Writ Petition under Article 226 of the Constitution of India challenges the orders passed by Respondent No.2 attaching 5 bank accounts of the Petitioner. The attachment has been undertaken of the bank accounts as per the provisions under Section 110 of the Customs Act, 1962. Proviso to sub-section (5) of Section 110 provides that the Commissioner of Customs may provisionally attach any bank account for the period not exceeding six months. Under the proviso, below the said provision the Commissioner is authorized for the reasons

to be recorded in writing, extend such period till further period not exceeding six months and inform such extension of time to the person whose bank account is provisionally attached, before the expiry of period so specified.

3. In the present case, the attachment of the Petitioner's account was made from 18th April 2022 to 6th May 2022 as per the following details:-

Sr.	Bank Name	Account Number	Date of freezing
1.	3. Axis Bank Ltd., Palm Court Complex, Goregaon Link Road, Malad (W), Mumbai-400 064.	922020000411407	18.04.2022
2.	4. IDFC First Bank Ltd., Kalbadevi Branch, Gr. and Mezzanine Floor, Unit No.533, Mumbai- 400 002.	10081523589	28.04.2022
3.	5. IndusInd Bank Ltd., Indusind House, 425, Dadasaheb Bhadkamkar Marg, Mumbai-400 004.	258058281946	06.05.2022
4.	6. SBM Bank (India) Ltd., 101, Raheja Centre, 1 st Floor, Free Press Journal Marg, Nariman Point, Mumbai-400 021.	20012202514496	06.05.2022
5.	7. RBL Bank Limited, Andheri Marol Branch, Shop No.2, Ground Floor, Balaji Business Park, CTS 785, Andheri Kurla Road, Marol, Andheri (E), Mumbai-400 059.	409001663762	06.05.2022

4. Thus, admittedly not only the period of six months as contemplated by Sub-section (5) of Section 110 of the Customs Act,

1962, but also the extended period under proviso to Sub-section (5) has come to an end.

5. Mr. Mishra, learned counsel for Respondent Nos.1 to 5, on instructions, has fairly stated that the period of one year itself having come to an end, as per the applicability of the provisions, the provisional attachment of the bank accounts would cease to operate. It is also informed that the Petitioner has already been issued a show cause notice on 6th April 2022 and the same is subject matter of the adjudication before the competent authority.

6. In this view of the matter, we dispose of the Petition observing that the provisional attachment of the Petitioner's bank account has ceased to operate. Ordered accordingly.

7. Writ Petition is disposed of in the above terms. No costs.

[JITENDRA JAIN, J.]

[G. S. KULKARNI, J.]