Prajakta Vartak

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO. 2538 OF 2023

Tour India Global Services LLP ..Petitioner
Vs.
The Union of India & Ors. ..Respondents

**AND
WRIT PETITION NO. 2140 OF 2023**

Rahul Enterprises ..Petitioner
Vs.
The Union of India & Ors. ..Respondents

Mr. Sriram Sridharan with Mr. Sachin Mishra for Petitioner.
Ms. P. S. Cardozo for U.O.I.
Mr. Himanshu Takke, AGP for State.

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

DATE : SEPTEMBER 04, 2023.

P.C.:

1. We have heard Mr. Sridharan, learned counsel for the petitioner, Ms. Cardozo, learned counsel for the UOI and Mr. Takke, learned AGP for the State.

2. These petitions have been filed praying for the following reliefs:-

> "(a) That this Hon'ble Court be pleased to issue a Writ of Certiorari or a Writ in the nature of Certiorari or any other Writ, order or direction under Article 226 of the Constitution of India, quashing or setting aside the impugned order dated 30.11.2022 (Exhibit B), provisionally attaching the - Bank

> Account No. 21484000000181 and IFSC Code YESB0000214 maintained with Yes Bank Ltd;
>
> (b) That this Hon'ble Court be pleased to issue a Writ of Mandamus or a Writ in the nature of Mandamus or any other Writ, order or direction under Article 226 of the Constitution of India ordering and directing the Respondent No. 3 to release the provisional attachment of the Bank Account No. 21484000000181 and IFSC Code YESB0000214 of the Petitioner;
>
> (c) Alternatively, this Hon'ble Court be pleased to issue a Writ of Mandamus or a Writ in the nature of Mandamus or any other Writ, order or direction under Article 226 of the Constitution of India ordering and directing the Respondent No. 3 to release Bank Accounts of the Petitioner inasmuch as land, building, plant and machinery of the Petitioner, whose estimated gross value as on 31.3.2023 is approximately Rs.1.25 Crores, subject to the existing charges, serves as sufficient security to protect the interest the of revenue. In view of attachment of such properties, the Petitioner undertakes not to alienate such property, except during the normal course of business or any terms that this Hon'ble Court think fits;
>
> (d) pass any other order or orders as deemed fit and proper in the facts and circumstances of the present case; and/or
>
> (e) for ad-interim reliefs in terms of the prayers above, more specifically the immediate lifting of the provisional attachment of the Petitioner's bank accounts by staying the operation of the impugned order dated 30.11.2022 passed by the Respondent No. 3."

3. After having heard learned counsel for the parties, we are of the opinion that the department has already issued a show cause notice dated 12 August, 2022 to which a reply has already been filed by the petitioners on 20 August, 2022. However, it has happened that pending the adjudication of the show cause notice, the designated officer has passed an order on 30 November, 2022 whereby the petitioners' account has been provisionally attached. The petitioner has raised an objection to the attachment of the bank account which has been rejected by the department by its order dated 28 February, 2023. It is in these circumstances, the present petition has been filed on 31 May, 2023.

4. Having heard learned counsel for the parties and having perused the record, we are of the opinion that it would be in the fitness of the things that the show cause notice itself be adjudicated by the designated officer as expeditiously as possible and in any event within a period of six weeks from today. All contentions of the parties are expressly kept open.

5. In the event the show cause notice is not decided as directed, liberty to the petitioner to apply in regard to the relief on provisional attachment of the property/bank account as taken under Section 83 of the Maharashtra Goods & Services Tax Act, 2017.

6. Disposed of in the above terms. No costs.

[JITENDRA JAIN, J.] [G. S. KULKARNI, J.]