

HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH**CWP-2831-2022****Date of decision:08.02.2023****Ankur Garg****...Petitioner****V/s.****Principal Commissioner, CGST and others****...Respondents**

CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA

Present: Mr. Mukul Bansal, Advocate for the petitioner.

Mr. Sourabh Goel, Senior Standing Counsel
 for the respondents.

Ritu Bahri, J. (Oral).

The petitioner is seeking writ of certiorari for quashing attachment orders both dated 07.01.2022 (Annexures P-4 and P-5) whereby respondents have provisionally attached shares, gold bonds and immovable property of the petitioner.

Learned counsel for the respondents has informed that a fresh attachment order has been passed on 06.01.2023 with respect to the provisional attachment of property under Section 83 of the CGST Act, 2017.

Since the earlier attachment orders dated 07.01.2022 (Annexures P-4 and P-5) have come to an end and the fresh attachment order has been passed on 06.01.2023, no cause of action survives in the present writ petition.

Disposed of as having been rendered infructuous.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

08.02.2023

Divyanshi

Whether speaking/reasoned:

Yes/No

Whether reportable:

Yes/No