

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

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CWP-17880-2020 (O&M)

Date of decision:- 16.02.2023

IREO RESIDENCES COMPANY PRIVATE LIMITED

.... Petitioner

VS

UNION OF INDIA AND OTHERS

...Respondents

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

Present: Mr. Saurabh Kapoor, Advocate and
Mr. Gajendra Maheshwari, Advocate for the petitioner.

Mr. Sourabh Goel, Advocate with
Ms. Shivani Sahni, Advocate and
Mr. Tej Bahadur, Advocate for the respondents.

Ritu Bahri, J. (Oral)

Attachment of property under Section 83 of the Central Goods and Services Tax Act, 2013 (for short 'the Act') is valid only for a period of one year. The bank accounts were attached on 09.04.2020 and during the pendency of this petition, one year has elapsed. Pursuant to order dated 07.01.2021, the petitioner had created a fixed deposit of Rs.20 Crores and in this backdrop the account had been de-frozen. Since the account has been de-frozen, counsel for the petitioner submits that proceedings pursuant to the show cause notice with respect to the service tax period of the year 2013 to 2017 has been pending adjudication. As far as present writ petition is concerned, since a period of one year has elapsed and the accounts have already been de-frozen, no further orders are required to be passed. The present petition is disposed of.

The issue of challenge to the vires of Section 83 of the Act, 2017 shall remain open.

In the meantime, amount of fixed deposit of Rs.20 Crores made pursuant to the order dated 07.01.2021 can be released to the petitioner so that he can utilize it.

**(RITU BAHRI)
JUDGE**

**(MANISHA BATRA)
JUDGE**

16.02.2023

pooja saini

Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No