

[113] IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP-17775-2023

Date of Decision : 13.09.2023

M/s Deep Chand Rajesh Kumar

...Petitioner

versus

Union of India and others

....Respondents

Coram : Hon'ble Ms. Justice Ritu Bahri
Hon'ble Mrs. Justice Manisha Batra

Present : Mr. Ishaan Loomba, Advocate for Mr. Sandeep Goyal,
Advocate for the petitioner.

Ritu Bahri, J. (Oral)

[1] Learned counsel for the petitioner states that the accounts of the petitioner were freezed in December, 2020 and as per Section 83(2) of the CGST Act, 2017 after the expiry of period of one year, the provisional attachment shall cease to have any effect. Even a circular dated 02.09.2023 has been issued by the GST-Investigation Wing about the above said fact that after a period of one year, this provisional attachment will cease to exist and it has been further observed in para No.3.2 which is reproduced as under:-

“ 3.2 Therefore, for the present, and keeping in view the convenience of taxpayers, the Board prescribes the procedure that in such types of situations, the Commissioner shall issue communication/an intimation to the concerned authority/bank, drawing attention to the particulars of the Order/Form DRC-22 (which made the provisional attachment) and the provisions of Section 83(2) of the CGST Act, 2017, and further indicating the release/restoration of the relevant property/account, in terms of those provisions. This intimation shall be copied to the person concerned. This procedure be implemented immediately, including for dealing with similar pending cases.”

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[2] Notice of motion.

[3] Mr. Anshuman Chopra, Advocate for Mr. T.K. Joshi, Sr. Standing Counsel-CBIC, accepts notice on behalf of respondent Nos.1 to 4, while Mr. Subhsh Thatai, Advocate, accepts notice on behalf of respondent No.7.

[4] This petition is being *disposed of* by keeping in view that the instructions issued by the GST-Investigating Wing dated 02.09.2023 that the Bank will de-freeze three bank accounts, details given in paragraph No.6 of the writ petition, within a period of two weeks from today.

(Ritu Bahri)
Judge

(Manisha Batra)
Judge

13.09.2023

'Rajneesh'

<i>Whether speaking/ reasoned</i>	:	<i>Yes/No</i>
<i>Whether reportable</i>	:	<i>Yes/No</i>