

09.02.2024
Item No.3
Ct. No.2
CHC

WPA 1280 of 2021

**Kavika Multiventures Private Limited & ors.
Vs.
The Union of India & ors.**

Mr. Arijit Chakrabarti,
Mr. Koustav Lal Mukherjee,
Mr. Chiranjit Pal,
Mr. Prabir Bera

...for the petitioners

Mr. Rivu Dutta,
Mr. Rhitam Chatterjee

...for the U.O.I.

Ms. Manasi Mukherjee

...for DGGI

Supplementary affidavit filed by the
petitioners be kept with the record.

Heard learned advocates for the parties.

By these writ petitions petitioners challenged
the impugned provisional attachment order of the
bank account of the petitioners and lastly, fresh order
of provisional attachment was passed on 29th
October, 2020.

Petitioners submit that in view of Section
83(2) of the CGST Act, 2017 no provisional
attachment order will survive after expiry of one year
from the date of passing of the order and in this case,

it is an admitted position that such expiry has been taken place long back and learned advocate for the respondents do not dispute this.

Considering the facts and circumstances of the case and submission of the parties this writ petition being W.P.A.1280 of 2021 is disposed of by declaring that the impugned provisional attachment order has lost its force in the eye of law and in view of this declaration all legal consequences will follow automatically.

(Md. Nizamuddin, J.)