

01 02.04.2024
AN Ct. No. 01
RP

FMA 231 of 2023
with
IA No. CAN 1 of 2023

M/S. GSS Ispat Private Limited & anr.
Vs.
Union of India & Ors.

Mr. Arijit Chakraborti
Mr. Deepak Sharma

... For the Appellants

Mr. Bhaskar Prasad Banerjee
Mr. Tapan Bhanja

... For the Respondent

Ms. Rama Chakraborty

... for the Union of India

1. We have heard learned counsel for all the parties elaborately.

2. By this common judgment and order the appeal as well as the writ petition is being disposed of with the consent of the learned counsel representing the respective parties.

3. The appellant had challenged an order of attachment issued by the respondent authorities dated 27.09.2021 in exercise of power conferred under Section 83 of the CGST Act. The writ petition was entertained and affidavits were directed to be filed by order dated 23.12.2021. While the writ petition was pending, the order of attachment dated 26.09.2022 lost its efficacy on account of lapse of one year. Therefore, the appellant addressed the authorities by a representation dated 28.09.2022 to lift the attachment order and permit them to operate the bank

accounts. Representation was not considered but the Department passed fresh order of attachment dated 26.09.2022 which was to be valid for a period of one year. The appellant had filed an application being CAN 1 of 2022 seeking for setting aside the order. The said application has been dismissed by the impugned order on the ground that it is a fresh cause of action.

4. Aggrieved by the same, the appellant has preferred this appeal.

5. During the pendency of this appeal, the second order of attachment dated 26.09.2022 had also lost its efficacy on account of expiry of one year. It is submitted by the learned counsel appearing for the respondent Department that based on written instructions, the second order of attachment has been lifted.

6. In the light of the same, no further orders are required except to state that as on date there was no order of attachment of the bank account of the appellant and the appellant is permitted to operate the bank account.

7. In the result, the appeal as well as the writ petition stand **disposed of**. Consequently, the connected application also stands disposed of.

(T. S. Sivagnanam)
(Chief Justice)

(Hiranmay Bhattacharyya, J.)

