



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.1703 OF 2024

CSI Computech India Private Limited ..Petitioner
Vs.
Union of India & Anr. ..Respondents

Ms. Tejas Darekar i/b. Prasannan Namboodiri with Rishabh Sinha for the Petitioner.

Mr.Y. R. Mishra a/w Mr. Satyaprakash Sharma for Respondent.

Mr. Anil Varma, Superintendent Legal present.

CORAM : K. R. SHRIRAM &
JITENDRA JAIN, JJ.

DATED : 1st JULY 2024

P.C.:

1. Petitioner is aggrieved by order dated 28th June 2023 passed by Respondent provisionally attaching Petitioner's property under Section 83 of the CGST Act, 2017 being accounts mentioned in the letters, all dated 22nd May 2023, addressed to the Branch Manager of State Bank of India (Vashi Turbhe Branch), State Bank of India (Abhilasha Chokdi Branch), IDBI Bank Ltd., Sector 17, Vashi - 400 705 and HDFC Bank Ltd., Ghansoli, Sector 3, Thane - 400 701.

2. It is Petitioner's case that under Section 83, provisional attachment can be only for a period of one year and thereafter it would lapse. When the petition was called out, Mr. Mishra requested the Court to keep the matter back to enable him to take instructions. His Request was granted.

3. When the matter was called out again, Mr. Mishra stated that his instructing Advocate has spoken to Mr. Anil Varma, Superintendent Legal who instructed Mr. Mishra that as it is more than one year since the communications were addressed to the banks, the provisional attachment have lapsed as per Section 83(2) of CGST Act. Therefore, the four banks, mentioned in paragraph 1 above, to whom the communications have been addressed, shall make a note thereof and take appropriate action.

4. The concerned Commissioner Ravindra R. Bangar or his successor shall address a communication to reach the four banks, not later than 5:00 p.m. on 2nd July 2024, that the provisional attachment made vide communication dated 22nd May 2023 has already lapsed and the accounts to be treated as de-frozen.

5. All four Banks shall act on a copy of this order.

6. Petition disposed.

[JITENDRA JAIN, J.]

[K. R. SHRIRAM, J.]