

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

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WRIT PETITION NO.5476 OF 2024

M/s. Galaxy International

....Petitioner

V/s.

Union of India & Ors.

....Respondents

Mr. Shrey S. Lodha i/by Mr. Brijesh Pathak for petitioner.
Mr. Karan Adik a/w Ms. Sangeeta Yadav for respondents.

**CORAM : K.R. SHRIRAM &
JITENDRA JAIN, JJ.
DATED : 8th JULY 2024**

PC. :

1 Counsel states that more than one year has lapsed after the order dated 10th May 2023 was passed to attach the bank account with respondent no.3. As per provisions of Section 83 of the Central Goods and Services Tax Act, 2017, the attachment would lapse.

2 Mr. Adik agrees with the position in law as stated by Mr. Lodha and in fact clarified that it is sub-section (2) of Section 83 of the Act to be specific. In view thereof, the order dated 10th May 2023 having lapsed, Mr. Lodha states nothing will survive in this petition.

3 Petition accordingly disposed. Respondent no.3 shall act on a copy of this order and de-freeze the account.

(JITENDRA JAIN, J.)

(K.R. SHRIRAM, J.)