

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

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NANDIWADEKAR

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**WRIT PETITION NO.14540 OF 2024**

Afzal Husain Altaf Husain Saiyed  
Prop. Of M/s. Devine Impex

...Petitioner

**Versus**

Union of India & Ors.

...Respondents

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Mr. P. D. Jain a/w Mr. Tanmay R. Sanani i/b. P. D. Jain & Co. for  
Petitioner.

Mr. Karan Adik a/w Mr. S. D. Deshmukh for the Respondents.

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**CORAM : M. S. Sonak &  
Jitendra Jain, JJ.**

**DATED : 24 October 2024.**

**PC.:-**

- 1.** Heard the learned counsel for the parties.
- 2.** The challenge in this petition was to the provisional attachment order dated 12 September 2023 (Exhibit 'C') to this petition.
- 3.** Section 83(2) of the Central Goods and Service Tax Act, 2017 provides that every such provisional attachment shall cease to have effect after the expiry of a period of one year from the date of the order made under sub-section (1) of Section 83.

**4.** Accordingly, Mr. Karan Adik, learned counsel for the respondents submits that the provisional attachment order dated 12 September 2023 has ceased to have effect as of date. He, therefore, submits that this petition could be disposed of as infructuous.

**5.** Since the impugned provisional attachment order dated 12 September 2023 has ceased to have effect, the respondents must inform the Indusind Bank Limited that this provisional attachment order is no more effective. This intimation must be sent within 48 hours from today. If for any reason the intimation is not sent, Indusind Bank Limited must act on this order and ignore the provisional attachment order dated 12 September 2023, which, in any event, even according to the submission of the learned counsel for the respondents, has ceased to have effect after one year.

**6.** The petition is disposed of in the above terms. All concerned to act on an authenticated copy of this order.

**7.** We clarify that this relief is restricted only regards the provisional attachment order dated 12 September 2023 (Exhibit 'C').

**(Jitendra S. Jain, J.)**

**(M. S. Sonak, J.)**