

S.R.JOSHI

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.2595 OF 2023

M/s. Manan Impex
& Another

... Petitioners

Versus

The Union of India
& Others

... Respondents

Mr. Anand Pande with Ms. Pooja Pandey, for the Petitioners.
Mr. Karan Adit with Mr. Ram Ochani, for Respondent Nos. 1 & 2.

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CORAM: G. S. KULKARNI &
FIRDOSH P. POONIWALLA, JJ.
DATED: 8th APRIL, 2024

P.C.

In the present case, the challenge in the Petition is to an order dated 11th February, 2022, passed under Section 83 of the CGST Act, 2017, provisionally attaching and freezing the bank accounts of the Petitioners.

2 The said order has been passed under Section 83 of the Act, and sub-section (2) of Section 83 provides that every such provisional attachment under Section 83 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 the Act.

3 In this view of the matter, by operation of law, the impugned order passed on 11th February, 2022, which has frozen two bank accounts of the Petitioners – namely Bank Account of Petitioner No.1 - 9912347814 and Bank Account of Petitioner No.2 – 0012295630, shall cease to have effect from 11th February, 2023.

4 In this view of the matter, the Petitioners would be entitled for de-freezing of the accounts which were frozen by the Order dated 11th February, 2022.

5 In this view of the matter, further adjudication of the Petition is not called for.

6 Writ Petition is disposed of. No costs.

7 All contentions of the parties on any other issues under the CGST Act are expressly kept open.

(FIRDOSH P. POONIWALLA, J.)

(G. S. KULKARNI, J.)