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W.P.No.13866 of 20__

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 20.12.2024

Coram:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.No.13866 of 2022
and W.M.P.Nos.13136 & 13137 of 2022**

M/s.STEEL TRACK
Represented by its Managing Partner,
Mr.Mohammed Nisthar P.Y,
5/184-D, Palladam Road,
Karadivavi, Tiruppur, Tamil Nadu – 641 658.

...Petitioner

Versus

- 1.The Assistant Commissioner of GST,
Palladam – 2, Tiruppur – I, Erode,
Tamilnadu.
- 2.Joint Commissioner,
GST Intelligence Wing,
Commercial Taxes Buildings,
Dr.Balasundara Road, Coimbatore – 641 018.
- 3.Commissioner of GST (State Tax),
Commercial Taxes Ezhilagam,
Chepauk, Chennai – 600 005.
- 4.Manager,
Axis Bank, BSNL Building,
Trichy Road, Sulur – 640 402.

...Respondents



W.P.No.13866 of 20__

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus calling for the records of the third respondent in relation to the file IWI/2359662/II/2022 dated 02.05.2022 pertaining to freezing of bank account, to quash the same and to consequently, direct the fourth respondent to release the bank attachment.

For Petitioner : Mr.J.Shankarraman
For Respondents – 1 to 3: Mr.C.Harsha Raj,
Additional Government Pleader

ORDER

In the present case, the 3rd respondent vide order in File No.IWI/2359662/II/2022 dated 02.05.2022, had provisionally attached the petitioner's bank account under the provisions of Section 83 of TNGST/CGST Act, 2017. Aggrieved over the same, the petitioner has filed the present writ petition before this Court.

2. It is pertinent to extract Section 83 of TNGST/CGST Act, 2017 hereunder:

“83. Provisional attachment to protect revenue in certain cases.

(1) Where during the pendency of any proceedings under section 62 or section 63 or section 64 or section 67 or section 73 or section 74, the Commissioner is of the opinion that for the purpose of protecting the



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interest of the Government revenue, it is necessary so to do, he may, by order in writing attach provisionally any property, including bank account, belonging to the taxable person in such manner as may be prescribed.

(2) 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)."

3. A reading of the above provision clearly indicates that provisional attachment made in the bank account of a taxable person will be in force for a period of only one year from the date of order of attachment.

4. So far as this case is concerned, the petitioner's bank account was attached on 02.05.2022. As per Section 83 of TNGST/CGST Act, 2017, the period of one year from the date of order of attachment had been expired on 02.05.2023 itself. The relief sought by the petitioner has become infructuous due to efflux of time. Hence, this writ petition is dismissed as infructuous. No costs. Consequently, connected miscellaneous petitions are closed.

20.12.2024

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Index : Yes/No



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C.SARAVANAN, J.

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