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IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CM-6000-CWP-2024 in/and
CWP-10088-2023 (O&M)
Date of Decision: 18.04.2024

M/s P.K. Overseas

Union of India and others

Vs.

..... Petitioner

..... Respondents

CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA

Present: Mr. Vikas Sood, Advocate and
Mr. Raghav Arora, Advocate
for the petitioner.

None for the respondents.

SANJEEV PRAKASH SHARMA, J.(Oral)

1. Learned counsel for the petitioner submits that in terms of Section 83(2) of the CGST Act, 2017, period of one year has elapsed and therefore, the provisional attachment would lapse. Accordingly, the writ petition may be disposed of.
2. Writ petition is preponed and taken up today itself.
3. The provisional attachment as per Section 83 of the CGST Act, 2017 provides as under:

““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 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).”

- 4. We find that there is a demand as against the petitioner for Rs.1,04,67,556/-.
The same is after search and seizure conducted under Section 67 of the CGST Act, 2017. The payment for the demand has finally crystallized and the liability of the petitioner cannot be said to have been eroded.
- 5. So far as the provisional attachment of the account is concerned, the same would however lapse in terms of Section 83(2) of the CGST Act, 2017. The petitioner’s claim for refund is not pressed by the counsel.
- 6. Accordingly, we allow this petition to the aforesaid extent in terms of 83(2) of the Act.
- 7. However, it would in no manner be understood to erode the liability of the petitioner for payment of demand amount under the CGST Act, 2017 and the respondents would be always free to take appropriate action for the purpose of recovery, in accordance with law.
- 8. The concerned bank shall accordingly defreeze the account of the petitioner.
- 9. Writ Petition stands *disposed of*.
- 10. All pending applications also stand disposed of accordingly.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

April 18, 2024
Mohit goyal

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| 1. Whether speaking/reasoned? | Yes/No |
| 2. Whether reportable? | Yes/No |