(134)

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-15646-2024 (O&M)
Date of decision:- 10.07.2024

M/s Choudhary Sales Corporation

...Petitioner(s)

Versus

Union of India and others

...Respondent(s)

CORAM: **HON'BLE MR. JUSTICE SHEEL NAGU, CHIEF JUSTICE**
HON'BLE MR. JUSTICE JAGMOHAN BANSAL

Present:- Mr. Raj Kumar Chandana, Advocate,
for the petitioner.

Mr. Saurabh Goel, Senior Standing Counsel,
for respondents No. 1 to 4 & 7.

* * * *

JAGMOHAN BANSAL, J. (ORAL)

1. The petitioner through the instant petition under Articles 226 and 227 of the Constitution of India is seeking setting aside of order dated 12.06.2024 (Annexure P-16), whereby respondent No. 8 has disposed of complaint dated 26.04.2024 filed by the petitioner.

2. The case of the petitioner is that Central GST Commissionerate, Jind vide communication dated 19.02.2020 attached its bank account in terms of Section 83 of the Central Goods and Services Tax Act, 2017 (in short '2017 Act'). The office of Central GST Commissionerate, Rohtak vide communication dated 21.02.2020 also provisionally attached its bank account. The petitioner from time to time approached GST authorities seeking release of its bank account but to no avail. The petitioner approached bank seeking de-freezing its account in terms of sub-section (2) of Section 83 of the 2017 Act which specifically provides that provisional attachment shall cease to

exist on the expiry of one year from the date of attachment. The bank is not de-freezing petitioner's account despite receipt of letter from State GST to the effect that they have no objection if account is de-freezed. The Bank has denied de-freezing on the sole ground that CGST, Jind has not permitted to de-freeze the account.

3. Notice of motion.

4. Mr. Sourabh Goel, learned counsel accepts notice on behalf of respondents No. 1 to 4 and 7 and waives service.

5. With the consent of both sides, the matter is taken up for final disposal.

6. Learned counsel for respondents No. 1 to 4 and 7 submits that as per his instructions, the authorities have no objection if the petitioner's account is de-freezed in terms of sub-section (2) of Section 83. The bank is not required to get instructions from the authorities because Section 83(2) is very clear.

7. In the wake of statement of learned counsel for respondents No. 1 to 4 and 7, the petition stands disposed of with a direction to respondent-bank to de-freeze account of the petitioner within three working days from today.

(SHEEL NAGU)
CHIEF JUSTICE

(JAGMOHAN BANSAL)
JUDGE

10.07.2024
Amodh Sharma

Whether speaking/reasoned	Yes/No
Whether reportable	Yes/No