

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

2024:PHHC:086471-DB



Civil Writ Petition No. 15738 of 2024 (O&M)

Date of Decision: 11.07.2024

M/s SSB IndustriesPetitioner

versus

Union of India and othersRespondents

CORAM: HON’BLE MR.JUSTICE SHEEL NAGU, CHIEF JUSTICE
HON’BLE MR. JUSTICE JAGMOHAN BANSAL, JUDGE

Present : Mr. Satvir Singh, Advocate, for the petitioner.

Mr. Rishabh Kapoor, Sr. Standing Counsel for UOI.

SHEEL NAGU, CHIEF JUSTICE (Oral)

Challenge herein is to the provisional attachment of three current accounts under Section 83 of the Central Goods and Services Tax Act, 2017 standing in the name of the petitioner by the respondents vide attachment order dated 11.06.2024 (Annexure P-4).

2. It is not disputed by learned counsel for the petitioner that aggrieved by the said provisional attachment (Annexure P-4) the objections as well as the representation (Annexures P-6 & P-7) respectively have been made to the respondents which continue to be pending till date.

3. On the asking of the Court, Mr. Rishabh Kapoor, Senior Standing counsel appears on behalf of the respondents.

4. In view of the above, it would be appropriate that the authorities concerned will go through the grievance as raised by the petitioner and decide the same in accordance with law before this Court enters into merits of the case.

5. Accordingly, this Court declining interference, disposes of the petition with a direction to respondent No.2 to decide the representation and objection of the petitioner within a outer limit of 10 working days by passing a speaking order and thereafter communicate the same to the petitioner.

(SHEEL NAGU)
CHIEF JUSTICE

(JAGMOHAN BANSAL)
JUDGE

11.07.2024

ravinder

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