



\$~37

* IN THE HIGH COURT OF DELHI AT NEW DELHI

Judgment delivered on: 14.03.2024

+ **W.P.(C) 3832/2024 & CM. APPLS. 15717-18/2024**M/S BRIJBIHARI CONCAST PVT. LTD. (THROUGH ITS
DIRECTOR SH. RAJEEV AGARWAL) Petitioner

Versus

DIRECTOR GENERAL DIRECTOR T&E GENERAL OF GOODS
AND SERVICES TAX INTELLIGENCE MEERUT ZONAL UNIT
(THROUGH ITS ADDITIONAL DIRECTOR GENERAL) & ANR
..... Respondents**Advocates who appeared in this case:**

For the Petitioner:

Mr. R.P. Singh, Advocate.

For the Respondents:

Mr. Harpreet Singh, Senior Standing Counsel with Ms.
Suhani Mathur, Advocate.

"

CORAM:-**HON'BLE MR. JUSTICE SANJEEV SACHDEVA****HON'BLE MR. JUSTICE RAVINDER DUDEJA****JUDGMENT****SANJEEV SACHDEVA, J. (ORAL)**

1. Petitioner impugns order dated 18.12.2023, whereby the bank account of the petitioner has been provisionally attached under Section 83 of the Central Goods and Service Tax Act, 2017.

2. Learned counsel for petitioner submits that petitioner has objected to the said provisional attachment and filed a representation



dated 19.01.2024, which was dispatched on 03.02.2024. He submits that despite service of the same, it has not yet been disposed of.

3. Issue Notice. Notice is accepted by learned counsel for respondents. With the consent of parties, the petition is taken up for final disposal.

4. Learned counsel for respondents submits that objections are pending consideration before the Competent Authority and assures that the same shall be disposed of within a period of two weeks from today. Assurance is accepted.

5. In view of the above, petition is disposed of, directing the Competent Authority to decide the objections filed by the petitioner to the provisional attachment within a period of two weeks from today. An opportunity of personal hearing shall also be granted to the petitioner while disposing of objections. Needless to say, it would be open to the petitioner to avail of such further remedies as may be permissible in law in case petitioner is aggrieved by any further order passed.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

MARCH 14, 2024/NA