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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 9047/2024**

**P.S. TRADING CO.**

.....Petitioner

Through: Mr. Jitin Singhal, Mr. Pravesh  
Bahuguna and Mr. Amit Kr. Dogra,  
Advs.

versus

**COMMISSIONER OF CGST, DELHI (EAST) & ANR.....Respondents**

Through: Mr. Harpreet Singh, SSC for R-1.

**CORAM:**

**HON'BLE MR. JUSTICE VIBHU BAKHRU**

**HON'BLE MR. JUSTICE SACHIN DATTA**

**ORDER**

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**08.07.2024**

**CM APPL. 37580/2024 (early hearing)**

1. For the reasons stated in the application, the same is allowed and the present petition is taken up for hearing.

**W.P.(C) 9047/2024**

2. Issue notice.

3. Learned counsel appearing for respondent no.1 accepts notice.

4. Given the nature of the controversy involved, we do not consider it apposite to issue notice to the respondent no.2.

5. The petitioner has filed the present petition *inter-alia* praying as under:

*“(a) issue a writ of certiorari or any other appropriate writ, order or directions, quashing the order dated 20.01.2021 passed by the learned Commissioner of CGST, Delhi (East) whereby he provisionally attached the Vehicle bearing No. DL 14 CD 5858 of the petitioner.”*

6. The petitioner is essentially aggrieved by the order dated 20.01.2021, *inter alia*, provisionally attaching the petitioner's vehicle [bearing registration no. DL14 CD 5858] under Section 83 of the Central Goods and Services Act,



2017 (hereafter CGST Act, 2017). Undisputedly, by virtue of Section 83 (2) of CGST Act, 2017, the impugned order is no longer operative as a period of one year has expired from the date of the said order. The petitioner contends that apart from the aforesaid order dated 20.01.2021, no other attachment order has been passed qua the petitioner's vehicle.

7. Mr. Harpreet Singh, learned counsel for the respondent no.1 fairly submits that since by virtue of Section 83 (2) of the CGST Act, 2017, the impugned order has ceased to be operative, the petition may be disposed of by taking on record the aforesaid submission, and making suitable observations/directions. The said submission commends to this court.

8. Accordingly, the respondent no.2 is directed to treat the provisional attachment, pursuant to the impugned order dated 20.01.2021, in respect of the vehicle bearing registration No. DL 14 CD 5858, as non-operative and ensure that the records do not reflect such attachment.

9. It is clarified that the aforesaid direction would not be construed as precluding the respondent no.2 from taking other measures, if so warranted or on account of any other order/measures qua the vehicle in question.

10. The petition is disposed of in the aforesaid terms.

11. The hearing scheduled on 25.07.2024 stands cancelled.

**VIBHU BAKHRU, J**

**SACHIN DATTA, J**

**JULY 08, 2024/cl**