



\$~79

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

+ **W.P.(C) 9087/2024**

TIRUPATI TRADING COMPANY

.....Petitioner

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

versus

COMMISSIONER OF CGST, DELHI (EAST) & ORS.

.....Respondents

Through: Mr. Harpreet Singh, SSC for R-1.
Ms. Parul Bhola, Adv. for R-3/DCB
Bank (through v/c)

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE SACHIN DATTA

ORDER

%

08.07.2024

CM APPL. 37724/2024 (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) 9087/2024

2. Issue notice.

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

4. Given the controversy involved, this court does not consider it necessary to issue notice to the other respondents (being the banks with which the petitioner maintains its accounts).

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

“(a) issue a writ of mandamus or any other appropriate writ, order or directions, directing the respondents to defreeze the Bank Account No. 918020041220911 maintained at Axis Bank, Shahdara, Delhi; Bank Account



No. 37356645929 maintained at SBI Bank, Shahdara, Delhi and Bank Account No.30922900001922 maintained at DCB Bank, Krishna Nagar, Delhi which were provisionally attached by the learned Commissioner of CGST, Delhi (East).”

6. The petitioner asserts that although its bank accounts maintained with the respondent bank, were attached sometime in the year 2020-21, no communication to the said effect was sent by the respondent no.1 to the petitioner.

7. The facts as set out in the present petition do not disclose as to how the petitioner became aware that its bank accounts were attached. No order of attachment is annexed with the petition. Further, no communications have been placed on record, which indicate that the petitioner had requested for a copy of the attachment order, or/had made any enquiries with regard thereto.

8. Notwithstanding the above, Mr. Harpreet Singh, learned counsel for respondent no.1 states that since the petitioner's grievance is with regard to an attachment order passed under Section 83 of the Central Goods and Services Act, 2017 (hereafter *CGST Act, 2017*), the same would not be operative beyond a period of one year. He submits that the petition may be disposed of with observations to the aforesaid effect. The said contention is fair and commends to this court.

9. In view of the above, the present petition is disposed of with a direction that the petitioner shall not be interdicted from operating its bank account, pursuant to any provisional attachment order, passed in the year 2020-21 under Section 83 of the CGST Act, 2017. This is considering that in terms of Section 83 (2) of CGST Act, 2017, any order passed under Section 83(1) of the CGST Act ceases to be operative after expiry of a period of one year from the date of the order.

10. It is clarified that this order has been passed solely on the aforesaid



premise, taking into account the statutory position as elucidated by learned counsel for the respondent no.1.

11. The hearing scheduled on 25.07.2024 stands cancelled.

VIBHU BAKHRU, J

SACHIN DATTA, J

JULY 08, 2024/cl