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

\+ W.P.(C) 10139/2024 CM APPL. 41572/2024 CM APPL. 41573/2024

SUNIL JAIN .....Petitioner

Through: Mr. Jitin Singhal and Mr. Pravesh Bahuguna, Advocates.

versus

DIRECTORATE GENERAL OF GST INTELLIGENCE & ANR. .....Respondents

Through: Mr. Harpreet Singh, Adv. for R1.
Mr. Sougat Sinha, Advocate for respondent No. 2

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE SACHIN DATTA

O R D E R

% **24.07.2024**

1. Issue notice.

2. Learned counsel for the respondents accept notice.

3. The petitioner has filed the present petition, *inter alia*, impugning an order dated 09.01.2023 (hereafter *the impugned order*) passed by respondent no.1 under Section 83(1) of the Central Goods and Services Tax Act, 2017 (hereafter *the CGST Act*) whereby the petitioner's bank account bearing no. 34940100004730 maintained with respondent no.2 bank was provisionally attached to the extent of ₹ 3,99,42,117/-. Respondent no.1 has directed that the operation of the bank account would be operative only in respect of the debit amount in excess of the said amount.

4. In terms of Section 83(2) of the CGST Act, 2017, an order passed under Section 83(1) of the CGST Act, 2017 is operative only for a period of one year from the date of issuance thereof. Thus, the impugned order, which

was passed on 09.01.2023 is no longer operative.

5. Accordingly, we dispose of the present petition by directing that the respondent no.2 bank shall not interdict the petitioner from operating its bank account pursuant to the impugned order.

6. It is clarified that these directions are confined to the order impugned in the present petition [order of provisional attachment dated 09.01.2023] and would not affect the operation of any other order that may be subsisting.

7. The present petition is disposed of in the above terms. All pending applications also stand disposed of.

VIBHU BAKHRU, J

SACHIN DATTA, J

JULY 24, 2024

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