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

\+ W.P.(C) 10315/2024 CM APPL. 42247-48/2024

RISHABH

.....Petitioner

Through: Ms.Beenashaw Soni, Mr.Pravesh Bhauguna and Ms.Mansi Jain, Advocates.

versus

ADG, DGGI & ANR.

.....Respondents

Through: Mr Harpreet Singh, Sr SC and Ms Suhani Mathur, Advocate.

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

O R D E R

% **26.07.2024**

1. Issue notice. Mr Harpreet Singh, learned counsel for respondent no.1 (contesting respondent) accepts notice.

2. The petitioner has filed the present petition impugning an order dated 20.07.2023 passed by respondent no.1 under Section 83 of the Central Goods and Services Tax Act, 2017 (hereafter *the CGST Act*) whereby the petitioner's bank account (Bank Account No.1558019802389939) as well as Locker No.68 both maintained with respondent no.2 were provisionally attached.

3. Concededly, the impugned order dated 20.07.2023 is no longer operative by virtue of Section 83(2) of the CGST Act, which confines the operation of any order passed under Section 83(1) of the CGST Act for a period of one year.

4. In view of the above, we consider it apposite to dispose of the present

petition by directing respondent no.2 not to interdict the operation of the petitioner's aforementioned bank account and locker on the basis of the impugned order dated 20.07.2023.

5. It is clarified that this order is confined only to the impugned order dated 20.07.2023 and would not affect the import of any other subsisting orders.

6. The petition stands disposed of in the aforesaid terms. Pending applications also stand disposed of.

7. Copy of this order be given *dasti* under signatures of the Court Master.

VIBHU BAKHRU, J

SACHIN DATTA, J

JULY 26, 2024
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Click here to check corrigendum, if any