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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 12108/2024**
ABDUL AZIZ MALIK

.....Petitioner

Through: Mr Subham Chouhan, Advocate.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr Harpreet Singh, SSC, Ms Suhani Mathur, and Mr Jatin Kumar Gaur, Advocates.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE SACHIN DATTA

ORDER

02.09.2024

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1. Issue notice. The learned counsel for the respondents accepts notice.
2. The petitioner has filed the present petition impugning an order dated 14.05.2019 (hereafter *the impugned order*) passed 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.00032000024013 maintained with HDFC Bank, KG Marg, New Delhi, was provisionally attached.
3. In terms of Section 83(2) of the CGST Act, any order passed under Section 83(1) of the CGST Act would not be operative after expiry of the period of one year from the date of the issuance of such order.
4. In view of the above, concededly, the impugned order is not operative as on date.
5. Thus, we consider it apposite to direct that the concerned bank shall not interdict the petitioner from operating its bank account on the basis of



the impugned order.

6. It is clarified that this order is confined only to the impugned provisional attachment order dated 14.05.2019 and would not be read as operative against any other order passed either by the respondent or any other authority.

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

VIBHU BAKHRU, J

SACHIN DATTA, J

SEPTEMBER 02, 2024

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Click here to check corrigendum, if any