



\$~72

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

+ **W.P.(C) 13344/2024 & CM APPL. 55726/2024**

M/S SUMER EXPORT

.....Petitioner

Through: Mr Pranay Jain and Mr Karan Singh,
Advocates.

versus

PRINCIPAL COMMISSIONER OF GOODS AND
SERVICE TAX EAST DELHI & ANR.

.....Respondents

Through: Mr Harpreet Singh, SSC and Ms
Suhani Mathur, Advocate for R1.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE SACHIN DATTA

ORDER

% **23.09.2024**

1. Issue notice.
2. The learned counsel for respondent no.1 accepts notice.
3. The petitioner has filed the present petition, *inter alia*, praying that the direction be issued to the respondent to de-freeze / allow the operation of its bank account bearing No.1509050013165 maintained with the United Bank of India, A-81, C R Park Branch, New Delhi- 110019 (respondent no.2).
4. The petitioner states that the aforesaid bank account was provisionally attached under Section 83(1) of the Central Goods and Services Tax Act, 2017 (hereafter *the CGST Act*) and a communication letter to the said effect was sent to respondent no.2 on 14.05.2020.
5. It is the case of the petitioner that the order dated 12.05.2020 is no



longer operative because by virtue of Section 83(2) of the CGST Act, any order passed under Section 83(1) of the CGST Act ceases to be operative after the expiry of the period of one year from the date of the said order.

6. The aforesaid contention is merited. The communication dated 14.05.2020 sent by respondent no.1 to respondent no.2, provisionally attaching the petitioner's bank account under Section 83(1) of the CGST Act is no longer operative. In terms of Section 83(2) of the CGST Act, any order passed under Section 83(1) of the CGST Act is operative for a period of one year of passing the said order.

7. 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 bank account on the basis of the aforesaid communication dated 14.05.2020. We clarify that this order is confined to the said letter and would not affect the operation of any other order that may be subsisting.

8. The petition is disposed of in the aforesaid terms. Pending application also stands disposed of.

VIBHU BAKHRU, J

SACHIN DATTA, J

SEPTEMBER 23, 2024

M

[Click here to check corrigendum, if any](#)