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

\+ W.P.(C) 13720/2024

M/S MANSI OVERSEAS .....Petitioner

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

versus

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

Through: Mr. Atul Tripathi, SSC.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

O R D E R

% **28.10.2024**

1. The petitioner has approached this Court aggrieved by the order dated 12 May 2020 in terms of which its bank account maintained with the United Bank of India had come to be attached in purported exercise of powers conferred by Section 83 of the Central Goods and Services Tax Act, 2017.

2. Before us, it is conceded that the said provisional attachment could not have continued beyond a period of 12 months. Learned counsel appearing for the respondents, on instructions, further states that no fresh order under Section 83 has been issued.

3. Although we are informed that a Show Cause Notice [“**SCN**”] has come to be subsequently issued post conclusion of investigation, in our considered opinion, the mere issuance of that SCN would not sustain a continuance of the provisional attachment.

4. Accordingly, we allow the instant writ petition and quash the continuance of the provisional attachment order dated 12 May 2020.

The respondents are directed to issue appropriate clarificatory directions and communicate the same to the Branch Manager of the United Bank of India forthwith.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

OCTOBER 28, 2024/neha