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

+ **W.P.(C) 15481/2024**

M/S SELECTION TRADING CO.Petitioner
Through: Mr. Pranay Jain and Mr. Karan Singh, Advs.

versus

PRINCIPAL COMMISSIONER OF GOODS AND SERVICE TAX EAST DELHI & ANR.Respondents
Through: Ms. Monica Benjamin, Sr. Standing Counsel for R-1

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE DHARMESH SHARMA

ORDER

22.11.2024

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1. We take note of the central challenge which stood raised and stands captured in our order of 06 November 2024.
2. Ms. Monica Benjamin, learned counsel who has entered appearance on behalf of the respondents, submits that subsequent to 12 May 2020 another provisional attachment order under Section 83 of the Central Goods and Services Tax Act, 2017 [“**CGST Act**”] had come to be issued. However, and undisputedly even that order would not survive post the passing of the period of one year.
3. In view of the aforesaid, we allow the instant writ petition and quash the provisional attachment order. The concerned bank/financial institutions would have to proceed accordingly. The account shall stand defreezed.
4. The aforesaid would be without prejudice to the right of the



respondents to take the proceedings referable to Section 73 and 74 of the CGST Act further, in accordance with law.

5. The present writ petition is disposed of in terms of the above.

YASHWANT VARMA, J.

DHARMESH SHARMA, J.

NOVEMBER 22, 2024

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