

Shephali

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 18856 OF 2024

M/s. Galaxy International ...Petitioner
Versus
Union of India through the Secretary, ...Respondents
Ministry of Law and Justice, Department of
Legal Affairs & Ors

**Mr Prakash Shah, Senior Advocate, with Brijesh Pathak &
Dulraj Jain, for the Petitioner.**
**Mr Jitendra B Mishra, with Sangeeta Yadav & Rupesh Dubey,
for the Respondents.**

CORAM M.S. Sonak &
 Jitendra Jain, JJ.
DATED: 24th June 2025.

PC:-

SHEPHALI
SANJAY
MORMARE

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1. This Petition challenges provisional attachment under Section 83 of the CGST Act of Bank Account No.200001460860 with the Equitas Small Finance Bank Ltd. The said provisional attachment order is dated 7th May 2024.
2. Section 83(2) provides that every provisional attachment shall cease to have the effect after the expiry of period of one year from the date of provisional attachment order. In this case, the said period of one year expired on 7th

May 2025. Therefore, by operation of law, the provisional attachment order challenged in the present Petition ceases to exist.

3. In view thereof, the Petition is allowed by quashing the provisional attachment order dated 7th May 2024.

4. Mr Mishra, learned counsel for the Respondent states that they have passed a fresh provisional attachment order on 1st May 2025. However, they could not serve the Petitioner since Mr Mishra submits that they are non-existing. Mr Shah disputes the same. Mr Shah submits that the fresh attachment order dated 1st May 2025 has not been served but a copy of the same has been handed over in the Court by Ms Yadav to Mr Pathak. Mr Shah submits that he would take appropriate measures in accordance with law insofar as the fresh notice is concerned.

5. The Petition is disposed of in the above terms without any order as to costs.

(Jitendra Jain, J)

(M. S. Sonak, J)