IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.8123 OF 2025

Oak Shipping Services Pvt. Ltd. ...Petitioner
Versus
The Union of India & Ors. ...Respondents

Mr. Ansh Agal i/b. Jain Law Partners LLP for the Petitioner.
Ms. Neeta Masurkar a/w Ms. Rashmi Tiwari & Ms. Sumar Kumar Das for the Respondents.

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

PC.:- *(Per M. S. Sonak, J.)*

1. Heard learned counsel for the parties.

2. The Petitioner challenges provisional attachment orders dated 14 July 2020 and 5 August 2022 issued under Section 83 of the Central Goods and Services Tax, 2017 (CGST Act) defreezing the Petitioner's Bank Account bearing No.09258970000016 maintained with third Respondent.

3. Mr. Agal, learned counsel for the Petitioner refers to Section 83(2) of the CGST Act, 2017 and submits that every provisional attachment made under Section 83 shall cease to have the effect after expiry period of one year from the date of the order made under sub-section (1). He submits that this one year has long expired and, therefore, the impugned provisional attachment orders cannot operate any longer.

4. Ms. Masurkar, learned counsel for the Respondents submits that the Bombay Office, which had issued the provisional attachment orders has now referred the matter to the Delhi Office. She submits that she is unaware of whether Delhi Office has issued any provisional attachment orders and the status of such orders, if any. Accordingly, she seeks some time to obtain instructions from the Delhi Office.

5. This matter was adjourned from yesterday to today at the request made on behalf of Respondents. In any event, we need not be concerned with whether the Delhi Office has issued any provisional attachment orders or attachment orders since, the same have not been challenged by the Petitioner before us. The challenge before us is restricted to the provisional attachment orders dated 14 July 2020 and 5 August 2022 issued under Section 83(1) of the CGST Act, 2017 by the Bombay Office.

6. In terms of Section 83(2) of the CGST Act, every such provisional attachment shall cease to have effect after the expiry of a period of one year from the date of the order made under sub-section (1) of Section 83. Since this period of one year has already expired, the impugned provisional attachment orders cannot continue to operate. Accordingly, we quash and set aside the impugned provisional attachment orders dated 14 July 2020 and 5 August 2022.

7. Unless, any other attachment orders have been issued, the Respondents, within a week from today must write to third Respondent-Bank informing them about this order. If this is not done within a week, the Petitioner to file an authenticated copy of this order with third Respondent and the third Respondent, consistent with this order must defreeze the Petitioner's Bank Account bearing No.09258970000016 immediately.

8. This Petition is disposed of in above terms without any cost order. All concerned to act on an authenticated copy of this order.

(Jitendra Jain, J.) **(M. S. Sonak, J.)**

Signed by: Sayyed Saeed Ali
Designation: PA To Honourable Judge
Date: 25/06/2025 19:10:27