

Shephali

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 8539 OF 2025

Ashok Kumar Vishwakarma ...Petitioner
Versus
The Union of India Through Revenue ...Respondents
Minister & Ors

Mr Nirmal Pagaria, *for the Petitioner.*
Mr Deepak Singh (*appeared online*), *with Sangeeta Yadav, for the Respondents.*

CORAM M.S. Sonak &
 Jitendra Jain, JJ.
DATED: 30th June 2025.

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ORAL JUDGMENT (*Per M. S. Sonak, J.*):

1. Heard learned counsel for the parties.
2. Rule. Rule is made returnable immediately at the request and with the consent of the learned counsel for the parties.
3. The challenge in this Petition is to the order of provisional attachment of the Petitioner's Bank account by invoking Section 83(2) of the CGST Act, 2017.

4. A period of one year has already elapsed since the issuance of the impugned provisional attachment order in terms of Section 83(2) of the CGST Act, 2017. The provisional attachment order ceased to have effect after the expiry of one year from the date of an order made under Section 83(1) of the CGST Act, 2017. Therefore, the impugned order dated 5th April 2024 has ceased to have effect post 4th April 2025.

5. Learned counsel for the Petitioner points out that the impugned provisional attachment order made pending adjudication proceedings. By an Order-In-Original dated 28th January 2025 has also been made upon the conclusion of the adjudication proceedings. He points out that the Petitioner has appealed this order by making a pre-deposit. He submits that this is an additional ground to interfere with the impugned provisional attachment order.

6. Even if we take no cognizance of the subsequent development of completion of adjudication proceedings and the pendency of an Appeal, still, having regard to the provisions of Section 83(2), the impugned order has ceased to be effective. Based upon this order, therefore, the attachment of Petitioner's Bank account having No. 50200033711279 in the HDFC Bank cannot operate. The impugned provisional attachment order dated April 5, 2024, is therefore formally quashed and set aside.

7. However, we clarify that this Petition is restricted only to the impugned provisional attachment order dated 5th April 2024 and does not concern any other orders, if passed, concerning attachment or provisional attachment.

8. The Respondents must write to the HDFC Bank within one week from today regarding this order. In any event, within a week from today, upon the production of an authenticated copy of this order, the HDFC Bank must release /de-freeze the Petitioner's Bank account, now that the impugned provisional attachment order dated 5th April 2024 is quashed and set aside.

9. The Rule is made absolute. There shall, however, be no order as to costs.

10. All concerned are to act on an authenticated copy of this order.

(Jitendra Jain, J)

(M. S. Sonak, J)