

Amol

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO. 740 OF 2025**

Bytedance (India) Technology Pvt Ltd ...Petitioner

Versus

Union of India & Ors ...Respondents

Mr Sriram Sridharan, *(through VC) with Adv. Shanmuga Dev & Ms Aditi Jain, for the Petitioner.*

Ms Maya Majumdar, *with Mr Harshad Shinganpurkar & Adv, Sontrik Kar, for the Respondent.*

**CORAM M.S. Sonak &
 Jitendra Jain, JJ.**

DATED: 15 July 2025

ORAL ORDER *(per M. S. Sonak, J)*

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1. Heard learned Counsel for the parties.
2. Rule. Rule is made returnable immediately at the request of 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 22 March 2024 has ceased to have effect post 21 March 2025.

5. The Petitioner has filed an additional affidavit before us asserting that no further order for provisional attachment has been made. Ms Majumdar seeks some time to obtain instructions on this.

6. In identical circumstances, this Court, in the case of **Ashok Kumar Vs Union of India & Ors¹** had declared and quashed the provisional attachment order by relying on the provisions of Section 83(2) of the CGST Act 2017.

7. Since, in this Petition, we are only concern with the order of provisional attachment dated 22 March 2024 and not with any other order that may or may not have been made, we see no necessity for granting any adjournment. The provisions of Section 83(2) of the CGST Act are quite clear in that order of provisional attachment made under Section 83(1) shall cease to have effect after the period of one year.

8. Accordingly, we allow this Petition and declare that the impugned order dated 22 March 2024 has ceased to have effect post 21 March 2025. The same is formally quashed and set aside.

9. The Respondents must write to 3rd Respondent Bank within a week from today regarding this order. In any event, within a week fro today, upon the production of an authenticated copy of this order, the 3rd Respondent Bank must release/de-freeze the Petitioner's Bank account, now that

¹ 2025 (7) TMI 398

the impugned provisional attachment order dated 22 March 2024 is quashed and set aside.

10. The Rule is made absolute. There shall, however, be no order as to costs. All concerned to act on an authenticated copy of this order.

(Jitendra Jain, J)

(M.S. Sonak, J)