IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 3797 OF 2025

Vibrant Fashions Pvt. Ltd. ...Petitioner
Versus
Union Of India ...Respondent

Mr. Pradeep Jain a/w Omkar Wani i/b. Aniket Mokashi for Petitioner.

Mr. Jitendra B. Mishra a/w Sangeeta Yadav and Rupesh Dubey for Respondent Nos.2 and 4.

CORAM : M.S. Sonak &
Advait M. Sethna, JJ.

DATED : 1 December 2025

P.C.:-

1. Heard the learned counsel for the parties.

2. The Petitioner challenges the provisional attachment order dated 11 January 2021 (**Exh. B**) issued under Section 83 of the Central Goods and Sales Tax Act, 2017 ("The said Act") on several grounds. However, Mr. Pradip Jain, the learned counsel for the Petitioner submits that the validity of a provisional attachment order made under Section 83 would be for a period of one year from the date of its issue. Accordingly, he submits that the impugned order, by now, stands lapsed.

3. Section 83(2) of the said Act provides that every provisional attachment made under sub-section (1) of Section 83 shall cease to have effect after expiry of one year from the date of the order. This position has been recognized by the Hon'ble Supreme Court in the case of ***Radha Kishan Industries vs. State of Himachal Pradesh & Ors.***[1].

4. Accordingly, given the provisions in Section 83(2) and the decision of the Hon'ble Supreme Court in the case of ***Radha Kishan Industries*** (supra), we declare that the provisional attachment order shall cease to have effect after expiry of period of one year from the date of its issue. The Respondents are directed to pass formal orders lifting the attachment by communicating the same to the third Respondent herein. This exercise must be completed within 10 days from the uploading of this order. The third Respondent – Bank must also take cognizance of this Court's order even without awaiting for a formal communication from the other Respondents and act accordingly.

5. This Petition is disposed of in the above terms without any costs order.

6. All concerned to act upon an authenticated copy of this order.

(Advait M. Sethna, J) **(M.S. Sonak, J.)**

[1] 2021(6) SCC 771