



CWP-4552-2023 (O&M)

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**IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH**

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**CWP-4552-2023 (O&M)
Date of Decision: 06.05.2025**

M/s Big Daddy & Company

.....Petitioner

Vs.

Union of India and others

.....Respondents

**CORAM: HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present: Mr. Sandeep Goyal, Advocate,
for the petitioner.

Mr. Saurabh Kapoor, Addl. A.G., Punjab.

Mr. Rajesh Sethi, Senior Standing Counsel, with
Mr. Arun Biriwal, Advocate, and
Mr. Anshuman Sethi, Advocate,
for respondents No.3 to 5.

LISA GILL, J. (ORAL)

1. Prayer in this writ petition is for quashing order of Provisional Attachment order dated 17.02.2023 passed under Section 83 of the Central Goods and Services Tax Act, 2017/Punjab Goods and Services Tax Act, 2017, in Form GST DRC-22 dated 17.02.2023, whereby, bank account of the petitioner has been attached.

2. Learned counsel for the petitioner refers to communication dated 21.03.2025 from Mr. Dinesh Kumar Gupta, ADG, Directorate General of GST Intelligence, Government of India, Department of Revenue, Delhi Zonal Unit, New Delhi, to the Manager, The Mall Amritsar Branch, HDFC Bank Ltd., Amritsar, to submit that present writ is rendered infructuous because the attachment order dated 14.02.2025 has been withdrawn with



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immediate effect. However, it is mentioned in the said communication that restrictions imposed by this Court vide order dated 03.03.2023 shall continue to operate. In terms of the order dated 03.03.2023 passed in this writ petition, the petitioner was restrained from using the amount of Rs.50,90,701/-, which was lying in its bank account. He further submits that such a condition could not have been imposed by the authorities.

3. Mr. Sethi, learned counsel for respondents No.3 to 5 submits that this rider has been added by way of abundant caution as it is not for the officials, to have made any observation regarding the order passed by this Court. Learned counsel reiterates that attachment order dated 14.02.2025 stands withdrawn.

4. In view of the statement made by learned counsel for respondents No.3 to 5, no further orders are called for in this writ petition and the same is disposed of as infructuous.

5. Pending application(s), if any, is/are disposed of.

(LISA GILL)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

06.05.2025

Virrendra

Whether speaking/reasoned:	Yes / No
Whether reportable:	Yes / No