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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 8059/2024 & CM APPL. 33226/2024 (STAY)

PARAG GARG .....Petitioner

Through: Mr. Chinmaya Sethi, Mr. A.K. Seth and Mr. Varun Phore, Advs.

versus

PRINCIPAL ADDITIONAL DIRECTOR GENERAL, DIRECTORATE OF GST INTELLIGENCE .....Respondent

Through: Mr. Harpreet Singh, SSC with Ms. Suhani Mathur, Adv.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR

ORDER

% **24.01.2025**

1. The writ petitioner had impugned an order dated 10 November 2023 purporting to be under Section 83 of the Central Goods & Services Tax Act, 2017 [“**Act**”]. Undisputedly, such an order can operate only for a period of 12 months as statutorily prescribed. That period has admittedly come to an end.

2. In view of the aforesaid, we only declare that the order dated 10 November 2023 has clearly lost all efficacy and, consequently, the provisional attachment shall no longer burden the property in question. The respondent shall consequently proceed in light of the aforenoted declaration.

3. The present order, however, shall be without prejudice to any other order which may have intervened or may have been passed by

the respondents.

4. The writ petition shall stand disposed of on the aforesaid terms.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

JANUARY 24, 2025/*akc*