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

+ W.P.(C) 13556/2023

AKASH TRADERS

.....Petitioner

Through: Mr. Pradeep Jain and Mr.  
Sambhav Jain, Advs.

versus

COMMISSIOENR CGST AND CX DELHI AND  
ANR.

.....Respondents

Through: Mr. Gibran Naushad, SSC.

**CORAM:**

**HON'BLE MR. JUSTICE YASHWANT VARMA**

**HON'BLE MR. JUSTICE HARISH VAIDYANATHAN**

**SHANKAR**

**ORDER**

**11.02.2025**

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1. The writ petitioner had originally approached this Court aggrieved by the provisional attachment made by the respondents on 05 January 2022 in purported exercise of powers conferred by Section 83 of the Central Goods and Services Tax Act, 2017 ['Act'].
2. During the pendency of the present writ petition, a fresh order dated 18 October 2023 appears to have also been passed for the provisional attachment of its bank account.
3. Undisputedly, an order of provisional attachment made under Section 83 of the Act would be operative only for twelve months. In view of the above, it is manifest that neither the order of 05 January 2022 nor 18 October 2023 subsist in law today.
4. We, consequently, render the aforesaid declaration and direct the concerned financial institution to proceed in light of the above forthwith subject to there being no other legal impediment.



5. The writ petition shall stand disposed of on the above terms.

**YASHWANT VARMA, J.**

**HARISH VAIDYANATHAN SHANKAR, J.**  
**FEBRUARY 11, 2025/v**