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

\+ W.P.(C) 17441/2024

DEEPAK SHARMA .....Petitioner

Through: Mr. Udit Bakshi, Mr. Bhwesh Bhola & Ms. Urvashi Dhiman, Advs.

versus

COMMISSIONER, DEPARTMENT OF TRADE AND TAXES, GOVT. OF NCT OF DELHI & ANR. .....Respondents

Through: Ms.Vaishali Gupta, PC (Civil), for R-1/GNCTD.
Ms. Rashmi, Advocate for R-2/ Indusind Bank.

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

ORDER

% **07.03.2025**

1. The writ petitioner had approached this Court aggrieved by the Provisional Attachment Order ["**PAO**"] dated 18 September 2023. Undisputedly, an order referable to Section 83 of Central Goods & Services Tax Act, 2017 ['**Act**'] cannot operate beyond the maximum period of 12 months from the date of its issuance. That period has clearly expired when we took up the writ petition for consideration today.

2. In view of the aforesaid, we only render a declaration that the PAO dated 18 September 2023 has ceased to exist in law and consequently, the concerned financial institution shall have to proceed in accordance with the aforesaid declaration subject to there being no

other legal impediment or fresh order of attachment that the Goods & Services Tax authorities may have issued and communicated to it.

3. The writ petition shall stand disposed of in the aforesaid terms.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J

MARCH 7, 2025/*akc*