05.03.2026
Ct. No. 237
Sl. No.299
skg

W.P.A. 21570 of 2024

M/s. Long View Distributors Pvt. Ltd. & Ors.
Vs.
Union of India & Ors.

Mr. Debashis Ghosh,
Mr. Lalit Baid,
Ms. Saberi Saha,
Ms. Kuldeep Das
....for the petitioners

Mr. Tanoy Chakraborty,
Mr. Saptak Sanyal,

...for the State

Mr. Bhaskar Prosad Banerjee,
Mr. Tapan Bhanja,

...for the respondent, CGST

This writ petition has been filed challenging the order of attachment issued by the Commissioner of CGST and CX, Kolkata South dated July 11, 2024, under Section 83 of the Central Goods and Services Tax (CGST) Act, 2017. The order of attachment was challenged, inter alia, on the ground that a demat account cannot be subjected to attachment under Section 83 of the CGST Act, 2017.

However, it appears that, in view of Sub-Section (2) of Section 83 of the CGST Act, 2017, the impugned order of attachment has become non-operative upon the expiry of one year from the date of attachment during the pendency of this writ petition.

In view of the above, nothing further remains to be decided.

Accordingly, **WPA 21570 of 2024** is disposed of, restraining the respondent authorities from giving any further effect to the attachment order dated July 11, 2024.

Urgent Photostat certified copy of this order, if applied for, be given to the parties upon compliance of all necessary formalities.

(Kausik Chanda, J.)