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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 1618 OF 2026

Florida Solvent Pvt. Ltd.

...Petitioner

Versus

State of Maharashtra & Ors.

...Respondents

Mr. Avinash Poddar i/b. Deepali Kamble for Petitioner.

Ms. Shruti Vyas, Addl.G.P. a/w Avinash Deolekar, AGP for Respondent-State.

CORAM: G. S. KULKARNI &
AARTI SATHE, JJ.

DATE: 11th MARCH 2026

P.C.

1. This Petition under Article 226 of the Constitution of India is filed
praying for the following substantive reliefs:-

“a) Issue writ of mandamus or any other appropriate writ, order or direction, directing the Respondent Authorities to release the provisionally attached bank account vide GST DRC-22 dated 26.08.2022 and 22.09.2022 (Exhibit-F, G and L) issued by Respondent No.03 in accordance with sub-section (2) of section 83 of the Act.

b) To issue order(s), direction(s), writ(s), or any other relief(s) as this Hon’ble Court deems fit and proper in the facts and circumstances of the case in the interest of justice.”

2. The grievance of the Petitioner is that the attachment of the Petitioner’s three bank accounts, which is the subject matter of the present Petition, could not have been continued in contravention of the provisions of Section 83(2) of the Central Goods and Services Tax Act, 2017.

3. Learned Counsel for Respondent Nos. 1 to 4, on instructions, submits that the attachment has automatically lapsed after the expiry of one year, in view of the relevant statutory provision and that a formal intimation to that effect shall be issued to the Petitioner within one week from today by the concerned officer. The said statement is accepted. As the attachment has already lapsed, the Petitioner shall be at liberty to operate its bank accounts.

4. In this view of the matter, further adjudication of this petition is not called for. It is accordingly disposed of. No costs.

(AARTI SATHE, J.)

(G. S. KULKARNI, J.)