

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 16659 of 2019**

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M/S NOBLE TRADING CO.**Versus****STATE OF GUJARAT**

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Appearance:**MR VARIS V ISANI(3858) for the Petitioner(s) No. 1****for the Respondent(s) No. 2****ADVANCE COPY SERVED TO GOVERNMENT PLEADER/PP(99) for the
Respondent(s) No. 1**

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CORAM: HONOURABLE MS.JUSTICE HARSHA DEVANI**and****HONOURABLE MS. JUSTICE SANGEETA K. VISHEN****Date : 27/09/2019****ORAL ORDER****(PER : HONOURABLE MS.JUSTICE HARSHA DEVANI)**

1. Mr. Varis Isani, learned advocate for the petitioner has invited the attention of the court to the order of provisional attachment dated 21.6.2019 under section 83 of the Goods and Services Tax Act, 2017 as well as to the notice dated 21.6.2019 issued under rules 100(2) and 142(1)(a) of the Goods and Services Tax Rules, to submit that immediately upon issuing a show cause notice, the bank account of the petitioner has been attached by the respondents. It was submitted that despite the fact that the petitioner has explained the transaction which the respondents have thought to be suspicious, the attachment of the bank account has been continued. It was submitted that the petitioner is an established company and is regularly paying all its tax dues and is not a fly by night operator, and hence, such drastic

action of the attachment of the bank account of the petitioner merely because some proceedings have been initiated against the petitioner is not justified.

2. Having regard to the submissions advanced by the learned advocate for the petitioner, **Issue Notice** returnable on 1st October, 2019.

Direct service is permitted today.

(HARSHA DEVANI, J)

(SANGEETA K. VISHEN, J)

Z.G. SHAIKH

