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W.P.No. 1132 of 2020

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.10.2022

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.No. 1132 of 2020 and
WMP.Nos.1372 & 1377 of 2020

Darshan Comtrade Pvt Ltd.
Rep. by its Managing Director:
Akshardham
3/5, Gengu Reddy Road
Egmore, Chennai 600008.

...Petitioner

Vs.

- 1.Principal Chief Commissioner of GST
and Central Excise
26/1, Uthamar Gandhi Road
Thousand Lights, West Nungmabakkam
Chennai, Tamil Nadu 600034.
- 2.Addl. Director General of Goods
and Services Tax
Directorate General of Goods
and Services Tax
Southern Regional Unit
GST Bhawan,
26/1, Mahatma Gandhi Road
Nungmabkkam, Chennai-34
- 3.Assistant Commissioner
Office of Principal Chief Commissioner of
GST and Central Excise C
Chennai North,
Commissionerate, Nungambakkam
Division No. 26/1,
Mahathma Gandhi Road



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Nungmabkkam, Chennai-34
4. Superintendent of GST and
Central Excise,
Office of Principal Chief Commissioner of
GST and Central Excise
Chennai North, Commissionerate,
Nungambakkam Division No.26/1
Mahathma Gandhi Road
Nungmabkkam, Chennai-34
5. ICICI Bank Ltd.
Rep. by its Branch Manager
No.75 Gangadeeshawarar Koil Street
Pursawalkam, Chennai 600084.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of certiorari calling for the order of 3rd respondent dated 16/09/2019 in Ref.No. IV/06/248/2019 - HPU Gr.IX and quash the same consequently direct the respondents 1 -5 release the petitioners bank account with 5th respondents bank.

For Petitioner : Mr.Adithya Reddy
For Respondents : Mr.R.Hemlatha
Senior Standing Counsel

ORDER

The prayer of the petitioner is as against an order of the third respondent that is Assistant Commissioner, Goods and Service Tax dated 06.09.2019, which is passed in Form GST DRC-22 attaching the current account of the petitioner in ICICI Bank, Pursawawalkam, Chennai bearing Account No.602505060430.

2. Section 83 of the Central Goods and Service Tax Act, 2017 deals with provisional attachment to protect the interests of the revenue in certain



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cases and reads as follows:

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83. *Provisional attachment to protect revenue in certain cases*

(1) *Where, after the initiation of any proceeding under Chapter XII, Chapter XIV or Chapter XV, the Commissioner is of the opinion that for the purpose of protecting the interest of the Government revenue it is necessary so to do, he may, by order in writing, attach provisionally, any property, including bank account, belonging to the taxable person or any person specified in sub-section (1A) of section 122, in such manner as may be prescribed.*

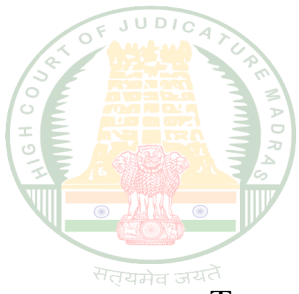
(2) *Every such provisional attachment shall cease to have effect after the expiry of a period of one year from the date of the order made under sub-section (1).*

3. The attachment as per Section 83(2) shall cease to have effect after a period of one year from date of order of attachment. Thus, pending writ petition, the impugned order has ceased to have effect, as on 15.09.2020. With this, this writ petition has been rendered infructuous.

4. In light of the aforesaid, there is no further embargo on the operation of the bank account and on the petitioner resuming operations in that regard. This writ petition stands disposed with the above observation. No costs. Connected miscellaneous petitioners are closed.

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Index : Yes/No
Speaking Order
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DR.ANITA SUMANTH,J.

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 - 4.Superintendent of GST and Central Excise,
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