
Bank was directed to allow assessee to operate account if no other attachment in respect of other proceedings

(2024) 24 Centax 322 (Raj.)

IN THE HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JAIPUR

MANINDRA MOHAN SHRIVASTAVA, CJ. AND ASHUTOSH KUMAR, J.

SUNSHINE EXIM

Versus

DIRECTORATE GENERAL OF GST INTELLIGENCE JAIPUR ZONAL UNIT

D. B. Civil Writ Petition No. 16379 of 2024, decided on 24-10-2024

GST : Where maximum period of attachment as provided under section 83 had come to an end, bank should be directed to allow petitioner to operate its bank account if there was no attachment of said amount in another proceedings.

Provisional attachment - Blocking of bank account - Lifting of attachment - Petitioner assessee alleged that even though maximum period of attachment as provided under section 83 had come to an end, petitioner was not permitted to operate its bank account by bank - HELD : Bank should be directed to allow petitioner to operate its bank account if there was no other attachment of account in respect of some other proceedings [Section 83 of Central Goods and Services Tax Act, 2017/Rajasthan Goods and Services Tax Act, 2017] [paras 4 and 5]

In favour of assessee

REPRESENTED BY : Shri R.P. Singh, Adv., for the Petitioner.

S/Shri Sachin Mehta and Ajay Shukla, Advs. for the Respondent.

[Order]. - Heard.

2. Learned counsel for the petitioner would submit that even though the maximum period of attachment as provided under Section 83 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as 'the Act of 2017') has come to an end, attachment order having been issued on 26.06.2023, the petitioner is not being permitted to operate its bank account by the respondent-bank.

3. Learned counsel for Respondent No. 1, on advance copy, would submit that legal position is clear that maximum period of attachment would be one year as provided under Section 83 of the Act of 2017. He submits that the attachment comes to an end automatically by operation of law and no order is required to be passed.

4. In view of the submissions which have been made and the provisions contained in Section 83 of the Act of 2017, we are not inclined to keep this matter pending but to dispose off this writ petition with direction to Respondents No. 2 and 3-Punjab National Bank to allow the petitioner to operate its bank account unless the attachment of the account is in respect of some proceedings other than the one in connection with which order of attachment was earlier passed on 26.06.2023.

5. Writ petition is, accordingly, disposed off.

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