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IN THE HIGH COURT OF DELHI AT NEW DELHI

MANMOHAN; SUDHIR KUMAR JAIN, JJ.

W.P.(C) 3624/2022 & C.M.Nos.10740-10741/2022; 8th March, 2022

M/S PASHUPATI PROPERTIES ESTATE PRIVATE LIMITED

versus

COMMISSIONER OF CENTRAL TAXES GST DELHI, (EAST)

Central Goods and Services Tax (CGST) Act, 2017; Section 83(1) - Provisional Attachment Order not valid after expiry of 1 year. (Para 4)

Petitioner Through Mr.Harsh Sethi with Mr.Anant Nigam and Ms.Saruapriya Makkar, Advocates.

Respondent Through Mr.Harpreet Singh, SSC for GST with Ms.Suhani Mathur, Advocates.

J U D G M E N T

MANMOHAN, J:

1. Present writ petition has been filed challenging the letter dated 07th December, 2020 issued under Section 83 of the CGST Act, 2017 whereby the Respondent has directed the Bankers of the Petitioner to provisionally attach immovable property No.6, The Greens, Rajokari, Delhi-110038 in the name of the Petitioner. Petitioner also seeks directions to the Respondent to release/de-freeze the immovable property of the Petitioner that was provisionally attached vide the impugned letter.
2. On the last date of hearing, learned counsel for the Respondent had sought time to obtain instructions.
3. Today Mr.Harpreet Singh, learned standing counsel for the Respondent states that after December, 2020, no fresh attachment order has been issued. He further clarifies that no show cause notice under Section 74 of the CGST Act has been issued to the Petitioner till date.
4. Admittedly, after the issuance of the impugned letter dated 07th December, 2020, no fresh attachment order in Form GST DRC-22 has been issued. According to Section 83(2) of the CGST Act, every provisional attachment order ceases to have effect after the expiry of a period of one year from the date the order was passed under Section 83(1) of the CGST Act. Consequently, the impugned provisional attachment order/letter is no longer effective. Accordingly, this Court directs the Respondent to defreeze the bank accounts and release the immovable properties of the Petitioner not later than three days from today.
5. With the aforesaid directions, the present writ petition along with pending applications stand disposed of.