



\$~2

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ W.P.(C) 167/2021 & C.M.No.478/2021

MAHAVIR TRANSMISSION LIMITED Petitioner
Through Mr.Harsh Sethi with Mr.Siddharth,
Mr.Sarvpriya Makkar and Mr.Anant
Nigam, Advocates.

versus

DIRECTORATE GENERAL OF GST INTELLIGENCE(HQRS) &
ANR. Respondents
Through Mr.Harpreet Singh, standing counsel

% Date of Decision: 31st January, 2022

CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MR. JUSTICE NAVIN CHAWLA

J U D G M E N T

MANMOHAN, J (ORAL)

1. The matter has been heard by way of video conferencing.
2. Present writ petition has been filed challenging the letter dated 31st December, 2020 issued by the Respondents whereby Respondents had directed the Bankers of the Petitioner Company to Freeze and/or provisionally attach the bank accounts of the Petitioner. Petitioner also seeks a direction to the Respondents to release/de-freeze the bank accounts.
3. Learned counsel for the Petitioner submits that Section 83(2) of the CGST Act, 2017 provides that every provisional attachment shall cease to



have effect after the expiry of one year from the date the order had been passed under sub-Section (1).

4. Mr.Harpreet Singh, learned standing counsel for the Respondents states that he has instructions to the effect that, as of now, no fresh attachment order has been passed against the Petitioner.

5. Accordingly, this Court disposes of the present writ petition by observing that the impugned provisional attachment orders have ceased to have effect after the expiry of period of one year from the date the order had been passed under Section 83(1) of the Act.

6. Consequently, the present writ petition stands allowed and the Respondents are directed to de-freeze the Petitioner Company's Bank Accounts No.003105030666, 003105032299, 003105031201, 003151000103 maintained at ICICI Bank, Bank Account No.53005094741 maintained at Standard Chartered Bank and Bank Accounts No.20678025469, 50035865724 maintained at Allahabad Bank within three workings days of uploading of the present order.

MANMOHAN, J

NAVIN CHAWLA, J

JANUARY 31, 2022

KA