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

+ **W.P.(C) 3696/2022 & C.M.No.10967/2022**

ANUJ GOEL (PROPRIETOR OF
M/S GOEL TRADING COMPANY) Petitioner
Through Mr.Keshav Kumar Verma with
Mr.Yogesh Goel, Advocates.

versus

THE COMMISSIONER CGST DELHI EAST
COMMISSIONERATE & ANR. Respondents
Through Mr.Harpreet Singh, SSC for GST
with Ms.Suhani Mathur, Advocate.
Mr.Tushar Sahu, Advocate for R-
2/HDFC Bank.

+ **W.P.(C) 3697/2022 & C.M.No.10970/2022**

SHIKHA GOEL (PROPRIETOR OF
M/S A.S. FOODS) Petitioner
Through Mr.Keshav Kumar Verma with
Mr.Yogesh Goel, Advocates.

versus

THE COMMISSIONER CGST DELHI-EAST
COMMISSIONERATE & ANR. Respondents
Through Mr.Harpreet Singh, SSC for GST
with Ms.Suhani Mathur, Advocate.
Mr.Tushar Sahu, Advocate for R-
2/HDFC Bank.



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Date of Decision: 08th March, 2022

CORAM:

HON'BLE MR. JUSTICE MANMOHAN

HON'BLE MR. JUSTICE SUDHIR KUMAR JAIN

J U D G M E N T

MANMOHAN, J (Oral):

1. Present writ petitions have been filed seeking directions to the Respondents to release/de-freeze the bank accounts of the Petitioners that had been provisionally attached by the Respondents vide orders dated 10th September, 2020 and 11th September, 2020.
2. On the last date of hearing, learned counsel for the Respondents had sought time to obtain instructions.
3. Today Mr.Harpreet Singh, learned standing counsel for the Respondent states that no fresh DRC-22 notices have been issued against the Petitioners. He also clarifies that the State GST has issued notices under Section 74 of the Delhi GST Act to the Petitioners.
4. Admittedly, after issuance of the impugned orders/letters, no fresh attachment order has been issued to the Petitioners. According to Section 83(2) of the CGST Act, every provisional attachment order ceases to have effect after the expiry 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.



5. Accordingly, this Court directs the Respondents to defreeze the bank accounts of the Petitioners not later than three days from today. With the aforesaid directions, the present writ petitions along with pending applications stand disposed of.

MANMOHAN, J

SUDHIR KUMAR JAIN, J

MARCH 08, 2022

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