



**HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR**



D. B. Civil Writ Petition No. 16379/2024

M/s Sunshine Exim, (Through Its Partner Sh. Vishvas Ganpat Gaiwad) Having Registered Place Of Business At First Floor, Office No. 111, E-Wing Crsytal Plaza, New Link Road, Opp Infinity Mall, Oshiwara, Andheri West, Mumbai, Mumbai Suburban, Maharashtra- 400053

----Petitioner

Versus

1. Directorate General Of GST Intelligence Jaipur Zonal Unit, (Through Its Additional Director General) C-62, Sarojani Marg, C-Scheme, Jaipur- 302001.
2. Punjab National Bank, (Through Its General Manager) PNB Corporate Office, Plot No.- 4, Sector 10, Dwarka New Delhi- 110075
3. Punjab National Bank, (Through Its Branch Manager), Andheri Overseas, Leela Galleria, Andheri Kurla Road, Mumbai- 400059

----Respondents

For Petitioner : Mr. R.P. Singh Advocate through Video Conferencing.
Mr. Sachin Mehta Advocate.

For Respondent No. : Mr. Ajay Shukla Advocate.
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**HON'BLE THE CHIEF JUSTICE MR. MANINDRA MOHAN SHRIVASTAVA
HON'BLE MR. JUSTICE ASHUTOSH KUMAR**

Order

24/10/2024

1. 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.

(ASHUTOSH KUMAR),J

(MANINDRA MOHAN SHRIVASTAVA),CJ

Manoj Narwani-RAHUL/72