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

+ **W.P.(C) 8168/2023**

M/S DIVINE CREATIONS

..... Petitioner

Through: Dr G.K. Sarkar, Mr Malabika Sarkar
and Mr Prashant Srivastava,
Advocates.

versus

**DIRECTORATE GENERAL OF GST INTELLIGENCE
& ANR.**

..... Respondents

Through: Mr Harpreet Singh, Senior Standing
Counsel with Ms Suhani Mathur,
Advocate.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE AMIT MAHAJAN

ORDER

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02.06.2023

CM APPL. 31333/2023

1. Exemption is allowed, subject to all just exceptions.
2. The application stands disposed of.

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3. Issue notice.
4. Mr Harpreet Singh, learned counsel appearing for the respondents accepts notice.
5. The petitioner has filed the present petition, *inter alia*, praying as under:

“(i) To issue an appropriate writ/order or direction to the Respondents to defreeze the Current Account No. 916020049220117 of Petitioner opened with Respondent No. 2 which has been freezed on the direction of the Respondent No. 1.”

6. The petitioner is aggrieved by a communication dated 10.03.2021, sent by the respondents provisionally attaching the petitioner’s bank account under Section 83 of the Central Goods and Services Tax Act, 2017 (hereafter ‘**CGST Act**’). It is seen that more than one year has already elapsed since the date of the letter and therefore, in terms of Section 83(2) of the CGST Act, the said order has ceased to operate. There is no other communication on record freezing the bank accounts of the petitioner.

7. In view of the above, the present petition is disposed of by declaring that the order pursuant to which the communication dated 10.03.2021 was issued, is no longer operative by virtue of Section 83(2) of the CGST Act.

8. The concerned bank will not interdict the operation of the bank account of the petitioner on the basis of the communication dated 10.03.2021.

9. It is clarified that this order will not affect any other order(s) that may have been passed, which have not been placed on record. However, if there are any such orders, the same would be immediately communicated to the petitioner.

10. The petitioner is at liberty to avail such remedies as advised, in respect of those orders, if any.

11. All rights and contentions of the petitioner are reserved.
12. Order *dasti* under signature of Court Master.

VIBHU BAKHRU, J

AMIT MAHAJAN, J

JUNE 2, 2023
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