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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ **W.P.(C) 5931/2023, CM APPL. 23273/2023 & CM**  
**APPL. 23274/2023**

M/S MERLIN FACILITIES  
PVT. LTD.

..... Petitioner  
Through: Mr. Vineet Chadha,  
Mr. Saumitri Pradhan, Mr.  
Pavit Singh, Mr. Vivek  
Chaurasia & Mr. Rahul  
Gaur, Advs.

versus

UNION OF INDIA & ORS. .... Respondents

Through: Mr. Ravi Prakash, CGSC  
with Ms. Seema Singh,  
Ms. Usha Jamnal, Mr.  
Farman Ali & Mr. Astu  
Khandelwal, Advs. for R1  
Mr. Harpreet Singh, Sr.  
SC (through VC) with Ms.  
Suhani Mathur & Mr. Jatin  
Kumar Gaur, Advs.

**CORAM:**  
**HON'BLE MR. JUSTICE VIBHU BAKHRU**  
**HON'BLE MR. JUSTICE AMIT MAHAJAN**

% **ORDER**  
**08.05.2023**

1. The petitioner has filed the present petition, *inter alia*, impugning an order dated 13.01.2021, passed under Section 83 of the Central Goods and Service Tax Act, 2017 (hereafter '**the CGST Act**'), whereby the following bank accounts of the petitioner were provisionally attached:

Bank A/c No.	Maintained with
046105500880	ICICI Bank Bahadurgarh Branch

	Delhi Rohtak Road, NH-10, Bahadurgarh, Haryana- 124507
01111132000386	Oriental bank of commerce (Now merged with Punjab National Bank) Railway Road, Bahadurgarh, Haryana-124507
919020024648913	Axis Bank, GL 005 to 008, Ground Floor, Cross Point, DLF Phase IV, Gurugram, Haryana 122009

2. Learned counsel for the respondent submits that the inquiries have revealed that the petitioner is a non-existing person and has not cooperated in the investigation.

3. However, it is not disputed that no further orders have been passed for recovering any dues.

4. Section 83 (2) of the CGST Act reads as under:

**“83. Provisional attachment to protect revenue in certain cases**

*[(1) Where, after the initiation of any proceeding under Chapter XII, Chapter XIV or Chapter XV, the Commissioner is of the opinion that for the purpose of protecting the interest of the Government revenue it is necessary so to do, he may, by order in writing, attach provisionally, any property, including bank account, belonging to the taxable person or any person specified in sub-section (1A) of section 122, in such manner as may be prescribed.]*

*(2) Every such provisional attachment shall cease to have effect after the expiry of a period of one year from the date of the order made under sub-section (1).”*

5. It is clear from the plain language of Section 83(2) of the CGST Act that the operation of an order provisionally attaching the bank account would cease to be operative after the expiry of the statutory period of one year.

6. In the aforesaid circumstances, the impugned order dated 13.01.2021 has ceased to be operative. Since the impugned order

is no longer operative, no orders are required for setting aside the same.

7. In so far as the petitioner's prayer for permitting the petitioner to operate its bank account is concerned, clearly; the impugned order would not impede the petitioner, in any manner, in operating its bank account. The concerned Bank shall proceed on the basis that the said order dated 13.01.2021 is no longer operative.

8. The petition is disposed of in the aforesaid terms.

**VIBHU BAKHRU, J**

**AMIT MAHAJAN, J**

**MAY 8, 2023**  
**"SS"**