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IN THE HIGH COURT OF DELHI AT NEW DELHI

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Date of Decision: 21st November, 2023

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W.P.(C) 12042/2023

M/S. VAIDHE STAINLESS STEEL Petitioner

Through: Mr. J.S. Bedi, Mr. Attul
Bhuchar, Mr. Aditya
Bharat Manubarwala, Ms.
Tanishka Grover, Ms.
Tanisha Bhuchar,
Advocates.

versus

UNION OF INDIA THROUGH ITS SECRETARY

MINISTRY OF FINANCE & ORS. Respondents

Through: Mr. Arjun Jain, Adv.
(through VC) on behalf of
Ms. Anushree Narain, SSC
with Ms. Simran Kumari,
Adv. for R2 & R3

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE AMIT MAHAJAN

VIBHU BAKHRU, J. (Oral)

CM APPL. 47212/2023 (for condonation of delay)

1. For the reasons stated in the application, the same is allowed.
2. The delay in refiling the petition stands condoned.

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3. The petitioner has filed the present petition, *inter alia*, praying that the respondents be directed to revoke the



cancellation of petitioner's GST registration.

4. The petitioner is aggrieved by the order dated 18.08.2022, whereby the petitioner's GST registration was cancelled with retrospective effect from 15.06.2021. The petitioner has filed an application seeking revocation of cancellation of its GST registration, however, the same has not been processed.

5. The learned counsel appearing for Respondent Nos. 2 and 3 states on instructions that the petitioner's application for revocation of the order cancelling its GST registration would be processed within a period of two weeks.

6. In view of the aforesaid statement, no further orders are required to be passed in this regard.

7. The petitioner is also aggrieved by orders dated 04.08.2022 and 24.08.2022 passed under Section 83 of the Central Goods and Services Tax Act, 2017 (hereafter '**CGST Act**'), provisionally attaching the following bank accounts of the petitioner and his family members:

Sr. No.	Account Holder	PAN	Account No.
1.	Karan Kumar Agarwal HUF	APPPA0357Q	50100165401916
2.	Kiran Agarwal	AJDPA3217F	50100139188815
3.	Kiran and Karan Agarwal	AJDPA3217F	50100136846013
4.	Manyata (Minor Daughter)	AJDPA3217F	50100168812570
5.	Bhavik (Minor Son)	AJDPA3217F	50100170891672
6.	Karan Kumar Agarwal	APPPA0357Q	59109953000247
7.	Karan Kumar Agarwal	APPPA0357Q	3271000061083



8. The prayer made in the present petition is confined to the attachment of the bank account of the petitioner. However, the learned counsel for the petitioner submits by an inadvertent error, a specific prayer in respect of other bank accounts has not been made, although the grievance is articulated in the body of the petition.

9. In terms of Section 83(2) of the CGST Act, any order passed under Section 83(1) of the CGST Act would be inoperative after expiry of a period of one year from the date of the said order.

10. The learned counsel appearing for Respondent Nos. 2 and 3 fairly states on instruction that the orders dated 04.08.2022 and 24.08.2022, provisionally attaching the aforesaid bank accounts, are no longer operative by virtue of Section 83(2) of the CGST Act.

11. In these circumstances, we consider it apposite to direct the concerned banks not to interdict the operation of the aforesaid bank accounts on the basis of the orders dated 04.08.2022 and 24.08.2022 passed under Section 83(1) of the CGST Act.

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

VIBHU BAKHRU, J

AMIT MAHAJAN, J

NOVEMBER 21, 2023

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