

**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**  
**R/SPECIAL CIVIL APPLICATION NO. 14706 of 2021**

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SUBHAM TRADERS  
Versus  
ADDITIONAL DIRECTOR GENERAL

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Appearance:

MR.AVINASH PODDAR(9761) for the Petitioner(s) No. 1  
for the Respondent(s) No. 1,2,3

MR DEVANG VYAS(2794) for the Respondent(s) No. 1,2,3

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**CORAM:HONOURABLE MR. JUSTICE J.B.PARDIWALA**  
and  
**HONOURABLE MS. JUSTICE NISHA M. THAKORE**

**Date : 03/03/2022**

**ORAL ORDER**  
**(PER : HONOURABLE MR. JUSTICE J.B.PARDIWALA)**

1. By this writ-application under Article 226 of the Constitution of India, the writ-applicant has prayed for the following reliefs:-

*24(a) to set aside the order of provisional attachment in form GST DRC-22 dated 26.09.2019 as the period of one year as prescribed in sub-section (2) of Section 83 has been elapsed from the date of order of provisional attachment u/s.83 of the CGST Act or GGST Act.*

*(aa) to set aside the order of provisional attachment in FORM DRC-22 dated 30.09.2021 on the grounds that respondent have again provisionally attached the bank accounts which is in complete violation of the provisions of Section 83 of the Act;*

*(b) to direct the respondent no.2 to provide the copy of the documents seized at the time of search proceeding as per section 67(5) of the CGST Act.*

*(c) to issue order(s), direction(s), writ(s) or any other relief(s) as this Hon'ble Court deems fit and proper in the facts and*

*circumstances of the case and in the interest of justice;*

*(d) to award costs of and incidental to this application be paid by the respondents;*

*(e) and for this act of kindness, the petitioner shall, as in duty bound, ever pray.*

2. We have heard Mr. Avinash Poddar, the learned counsel appearing for the writ-applicant and Mr. Devang Vays, the learned Assistant Solicitor General of India appearing for the respondents.

3. It appears from the materials on record that an order of provisional attachment in Form GST DRC-22, dated 26.09.2019 came to be issued in exercise of powers under Sub-section (2) of Section 83 of the Act, whereby, the bank account of the writ-applicant maintained with the INDUSIND Bank Ltd., Surat came to be provisionally attached. If we go by the date i.e. 26.09.2019, then the statutory time period of such order of provisional attachment could be said to have come to an end. However, later one another order of provisional attachment in Form DRC-22, dated 30.09.2021 came to be passed with respect to the very same bank accounts.

4. Mr. Vyas, the learned Assistant Solicitor General of India invited the attention of this Court to Pages-108, 109 and 110 respectively of the paper-book. Page-108 is the letter addressed by the Additional Director General to the Branch Manager of the State Bank of India, Surat. Page-109 is the letter addressed by the Additional Director General to the Branch Manager of the INDUSIND Bank Ltd., Surat. Page-110 is the letter addressed by the

Additional Director General to the Branch Manager of the ICICI Bank, Surat. All the letters are dated 17.11.2021. In all the three letters, the Additional Director General has informed the Branch Managers of the respective banks that the writ-applicant shall be permitted to operate the bank account. As on date, there is no order of provisional attachment of any of the three bank accounts maintained by the writ-applicant with the three banks referred to above. Nothing further requires to be adjudicated in the matter.

5. With the aforesaid, this writ-application stands disposed of. Direct service is permitted.

(J. B. PARDIWALA, J)

(NISHA M. THAKORE, J)

A. B. VAGHELA

