

GIB/GJ/BHAVESH KIRITBHAI/19.04.2021/HC-210

High Court Category : PROVISIONAL ATTACHMENT OF BANK ACCOUNTS

State : Gujarat

Order No.: GIB/GJ/BHAVESH KIRITBHAI/19.04.2021/HC-210

Name of Entry :
BHAVESH KIRITBHAI KALANI

Date : 19-04-2021

Breif Issue :

FACTS AND ISSUE OF THE CASE:

The petitioner herein is the proprietor of the Firm running in the name and style of M/s Global Corporation. He is involved in voluminous transactions of several parties and he follows the law while conducting his business. He came to realize that the Central Bank of India on 20.08.2020 freezed his current account No.3785569992 with the Rajkot Main Branch. Without availing any opportunity, he straightway received the attachment order and realized that from the Office of the Principal Commissioner of Central GST, Mumbai, such order of freezing had happened and since then, he has not been allowed to operate the account.

Decision of Advance Ruling Authority :

DECISION:

There are no proceedings against the present petitioner under Sections 62, 63, 64, 67, 73 and 74 of the Act. There is no reason therefore, to invoke section 83 against the writ applicant and proceedings. Since the proceedings are initiated by the authorities in connection with the third parties, invocation of powers under Section 83 are not available with the respondents. Therefore, the order of the provisional attachment in connection with the bank account No.3785569992 of M/s. Global Corporation be interfered with. It is also necessary to note that despite of due service to the bank the bank has chosen not to remain present - being a drastic power, the authority concerned cannot be oblivious of the serious consequences of provisional attachment of the bank account. Even if for the purpose of safeguarding the interest of the government revenue, the bank had chosen to follow the directions from the respondents, not to intimate to the petitioner as to why his account was freezed is wholly impermissible.

There are already proceedings initiated under Section 79 against the present petitioner, who is the third party. Against such initiation of proceedings under Section 79 of the Act, no

challenge in the present petition is made and a limited prayer is to the actions of initiating proceedings under section 83 and freezing of the account which has already been addressed.

The attachment is ordered to be lifted and the petitioner is permitted to operate his bank account - Petition allowed - decided in favor of petitioner.