

GIB/UP/JACKPOT EXIM/01.09.2020/HC-235

High Court Category : PROVISIONAL ATTACHMENT OF PROPERTY

State : Uttar Pradesh

Order No.: GIB/UP/JACKPOT EXIM/01.09.2020/HC-235

Name of Entry :
JACKPOT EXIM PRIVATE LIMITED

Date : 01-09-2020

Breif Issue :

FACTS AND ISSUE OF THE CASE:

The petitioner is aggrieved by the order dated 06.09.2019 of provisional attachment of the property under Section 83 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as "Act of 2017"). The submission is that on a spot inspection of the business premises of the petitioner, some dispute was raised by the department with regard to the registration of the place of business which was changed during the course of time. In order to protect the interest of revenue and in exercise of powers under Section 83 of the Act of 2017 the competent authority had ordered for provisional attachment of the business account of the petitioner firm.

It appears that after registration of the changed premises, on an application moved by the petitioner the competent officer namely Office of the Principal Commissioner, Central Goods & Services Tax, Meerut had passed an order dated 24.12.2019 revoking the cancellation of registration of the firm under the Act of 2017.

Decision of Advance Ruling Authority :

DECISION:

Despite revocation of the order of cancellation, the bank account provisionally attached by the order dated 06.09.2019 has not been released. The result is that the petitioner has not been able to operate his business account. It appears that there is a dispute with regard to payment of GST by the petitioner for the period of business prior to 06.09.2019.

In view of the provisions in Section 83(2), it is observed that the provisional attachment order dated 06.09.2019 has outlived its life after a period of one year.

The competent authority is directed to consider the grievances of the petitioner and pass a fresh order, keeping in mind the provisions of Section 83(2) and as per law - petition

disposed off.