

GIB/GUJ/BHARATBHAI/10-10-2019/HC-57**High Court Category :** INTEREST**State :** Gujarat**Order No.:** GIB/GUJ/BHARATBHAI/10-10-2019/HC-57**Name of Entry :**
BHARAT BHAI MANILAL PATEL**Date :** 10-10-2019**Breif Issue :****Fact & Issued Involved:**

Petitioner Referring to the provisions of section 83 of the CGST Act, it was pointed out that the same can be invoked during the pendency of any proceedings under sections 62, 63, 64, 67, 73 or 74 of the said Act, however, in the present case, the C/SCA/17642/2019 ORDER impugned order of provisional attachment is totally silent as regards the section under which the proceedings have been launched. It was submitted that, therefore, the attachment of the bank account of the petitioner by the respondent is without any authority of law.

Reference was made to the impugned notice for attachment and sale of immovable/movable goods/shares under section 79 of the CGST Act, issued by the respondent whereby, goods worth Rs.85,73,002/- as well as the Shed of the petitioner have been attached, to submit that section 79 of the CGST Act, relates to recovery of tax which can be made provided there is only assessed liability. It was submitted that, without any assessed liability, the respondent has resorted to attachment of the goods of the petitioner under section 79 of the CGST Act, which is also without authority of law.

Decision of Advance Ruling Authority :**Decision:**

Having regard to the submissions advanced by the learned counsel for the petitioner, issue Notice, returnable on 16th October 2019. By way of ad-interim relief, the respondent No. 2 is directed to forthwith release the provisional attachment of the bank account of the petitioner bearing No. 917020059572117 maintained with the Axis Bank Limited, Kalol.