

Patran Steel Rolling Mill Vs Assistant Commissioner of State Tax-HC

GST - Bank accounts of the petitioner were provisionally attached u/s 83 of the Act(s) by an order dated 22.10.2018 - By an order dated 20.12.2018 2018-TIOL-2937-HC-AHM-GST , High Court had set aside the order of attachment - It appears that despite the aforesaid position, by order dated 8.3.2019, once again, the very same bank accounts have been provisionally attached under section 83 - Both the orders are so identically worded that even after the name of the officer concerned, instead of words 'Assistant Commissioner of State Tax' the words 'Assistance Commissioner of State Tax" are reflected - Bench notes that it is evident, therefore, that the officer concerned has once again passed an order in identical terms only by changing the date of the order - Assistant Government Pleader submitted that when the previous order was passed, no proceedings had been undertaken whereas now a summary order has been made under Rule 142(5) of CGST Rules in Form GST DRC-07 - Mr. S.H. Gandhi, Assistant Commissioner of Sales Tax was personally present before this court since the Assistant Government Pleader had called him for the purpose of obtaining instructions in the matter - however, the officer has turned up without relevant files in the absence of which the entire purpose of coming to the High Court is totally frustrated - it appears that the officer concerned has totally disregarded the findings recorded by this court in paragraph Nos. 6, 7, 8 and 9 of the above decision 2018-TIOL-2937-HC-AHM-GST , and with scant regard for the principles enunciated by the High Court in this very case, has proceeded to pass an identically worded order without complying with the principles laid down by this court - It appears that the officers of the department concerned think that they are above the law - as the Bench would like to peruse the files pertaining to the impugned order, the matter is adjourned to 15.4.2019 - Joint Commissioner of Sales Tax, Bhavnagar, to ensure that the original file pertaining to the impugned order is produced before this Court for its perusal - By way of ad interim relief, the impugned order dated 8.3.2019 passed by the respondent provisionally attaching the property of the petitioner is stayed - provisional attachment over the above referred bank accounts of the petitioner shall be forthwith released: High Court [para 5 to 10]

- Ad interim relief granted : GUJARAT HIGH COURT