

Pranit Hem Desai Vs Addl Director General-HC

CGST - The petitioners have challenged the orders of attachment of bank accounts of petitioners - A perusal of notices dated 4.4.2019, it is evident that while attaching the bank accounts in exercise of powers under section 83 of CGST Act, 2017, the said authority has brought to the notice of petitioners, the provisions of sub-rule (5) of rule 159 of CGST Rules, 2017 to the effect that it is open for petitioners to file objection to the effect that the property attached was or is not liable to attachment, within seven days of attachment under sub-rule (1) of rule 159 of the Central Goods and Services Tax Rules, 2017 before the competent authority - Therefore, the petitioners were required to file objections by 11th April, 2019 - However, considering the fact that the petitioners were diligently prosecuting the proceedings before this court under Article 226 of Constitution of India against the orders of attachment, if the petitioners file objections under sub-rule (5) of rule 159 of CGST Rules, 2017 on or before 18th April, 2019, the competent authority shall consider the same as having been filed within time: HC

- Petition disposed of: GUJARAT HIGH COURT