

## **GST Defreezing Bank Account**

2021 (2) TMI 695 - PUNJAB AND HARYANA HIGH COURT  
PARVATI STEEL RE-ROLING MILLS AND A.K. INTERNATIONAL VERSUS DEPUTY  
EXCISE & TAXATION COMMISSIONER, LUDHIANA & OTHERS

Attachment of bank account - One year passed - Seeking direction to respondent to permit operation of bank accounts of petitioners as attachment order cease to operate in terms of Section 83(2) of the Punjab Goods and Services Tax Act, 2017 (PGST Act) - seeking direction to respondent(s) to defreeze the bank accounts of the petitioners -

**HELD THAT:-**

Similar, question has been answered in the case of M/S. A.P. STEELS AND SRI. SANJAY KUMAR MISHRA, VERSUS ADDITIONAL DIRECTOR GENERAL DGCI, BANGALORE ZONAL UNIT, BENGALURU [2020 (8) TMI 329 - KARNATAKA HIGH COURT] where it was held that Respondent Nos.1 and 2 are hereby directed to defreeze the petitioners' bank account within a period of two weeks from the date of receipt of this order.

The respondents – Banks are directed to allow the petitioners to operate their bank accounts forthwith - petition allowed.

No.- Civil Writ Petition No.1655 of 2021, and Civil Writ Petition No.2260 of 2021

Dated.- February 9, 2021

Citations:

1. Namaskar Enterprise Versus Commissioner Of Goods And Service Tax - 2020 (8) TMI 333 - GUJARAT HIGH COURT
2. M/s. A.P. Steels and Sri. Sanjay Kumar Mishra, Versus Additional Director General DGCI, Bangalore Zonal Unit, Bengaluru - 2020 (8) TMI 329 - KARNATAKA HIGH COURT
3. Mitha Ram Versus State of Punjab And Another - 2020 (6) TMI 441 - PUNJAB AND HARYANA HIGH COURT