



**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**  
**NAGPUR BENCH AT NAGPUR**

**WRIT PETITION NO. 4932/2024**

**Global Tabacc Legacy, Gat No. 437/2, Rishab Ware House, Village –  
Gonde Dumala, Tehsil – Igatpuri, Gonde, Nashik**

**Vs.**

**Union of India, Through the Secretary, Ministry of Finance,  
Department of Revenue and others**

Office Notes, Office Memoranda of Coram, Appearances, Court's orders or directions and Registrar's orders	Court's or Judge's orders
---	---------------------------

Dr. Sujay Kantawala, Advocate with Mr. Anupam Dighe, Ms.Chandani Tanna, Mr. A.M. Sudame, Advocates for Petitioner  
Mr. N.S. Deshpande, DSGI for Respondent No.1 / Union of India  
Mr. S.N. Bhattad, Advocate for Respondent Nos.2 and 3

**CORAM: AVINASH G. GHAROTE AND  
SMT. M.S. JAWALKAR, JJ.**

**DATED : 5<sup>th</sup> SEPTEMBER, 2024**

1. At the outset, the learned counsel for petitioner seeks to delete the respondent No.4 from the array of respondents. The same is permitted at the risk and consequences of the petitioner. The deletion be carried out forthwith.

2. The petition questions the order dated 24.07.2024 (page 61), whereby in exercise of powers under Section 83 of the Central Goods and Services Tax Act, 2017, order of provisional attachment of the petitioner has been passed by the respondent No.2. Mr. Sujay Kantawala, learned counsel for the petitioner submits, that the impugned order is infirm inasmuch as it does

not reflect the opinion of the Commissioner, that for the purpose of protecting interest of the Government revenue it is necessary to do so.

3. In view of the above contentions, we had asked Mr. Bhattad, learned counsel for the respondents, to point out the reasons for forming such an opinion, as the impugned order does not reflect any reasons for recording such opinion. Mr. Bhattad, learned counsel for the respondents has today produced before us the copy of the original file and draws our attention to the note No.5, which according to him would be the document indicating reasons for the Commissioner forming such opinion. Though we are not legally entitled to appreciate the note, as the opinion has to be reflected from order itself, however, in order to satisfy ourselves, we took a look at the note and we find that even that does not contain any reason for forming an opinion by the Commissioner that for the purpose of protecting the interest of the Government revenue, it is necessary to issue an order of provisional attachment of the properties of the petitioner.

4. Section 83(1) of the GST Act reads as under :

**“Section 83. Provisional attachment to protect revenue in certain cases -**

[(1) Where, after the initiation of any proceeding under Chapter XII, Chapter IIV, or Chapter XV, the Commissioner is of the opinion that for the purpose of protecting the interest of the Government revenue it is necessary so to do, he may, by order in writing, attach provisionally, any property, including bank account, belonging to the taxable person or any person specified in sub-section (1-A) of section 122, in such manner as may be prescribed.”

5. The language of Section 83(1) of the Central Goods and Services Tax Act, 2017, in our considered opinion is mandatorily to be followed as it visits the petitioner with penal consequences. It was, therefore, necessary that the impugned order under Section 83(1) of the Central Goods and Services Tax Act, 2017, indicate the reasons which weighed with the Commissioner to form an opinion, that for the purpose of protecting the interest of the Government of revenue and order of provisional attachment was necessary. The mandate of Section 83(1) of the said Act enjoins upon the Commissioner to pass an order in writing in that regard, the very purpose of which is to embody the reasons for forming such an opinion, which

then can be tested in a challenge raised thereto. However, in absence of any reason for forming such an opinion, in our considered opinion, the impugned order cannot be sustained. The same is accordingly hereby quashed and set aside and the matter is remitted back to the Commissioner to record reasons in writing for forming such an opinion in case he deems it fit and proper again to do so.

6. The petition is accordingly allowed in above terms. No costs.

(SMT. M.S.JAWALKAR,J.)

(AVINASH G. GHAROTE,J.)

*MP Deshpande*