IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIRCUIT BENCH AT KOLHAPUR
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 5910 OF 2026

Balaji Enterprises Thr. Propr. Suresh D. Bairani ...Petitioner

Versus

State Of Maharashtra Thr. Sec. Ministry Of Finance Dept. And Others ...Respondents

AND
WRIT PETITION NO. 5956 OF 2026

Tirupati Metal Thr. Propri. Ram D Bairani ...Petitioner

Versus

State Of Maharashtra Thr. Sec. Ministry Of Finance Dept. And Others ...Respondents

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Mr. Santosh Punalkar, for the Petitioner.
Mrs. S.D.Vyas, Addl. GP a/w Mrs. M.S.Bane, AGP for the Respondent-State.

CORAM : SHARMILA U. DESHMUKH &
SHAILESH P. BRAHME, JJ.

DATE : NOVEMBER 20, 2026

P. C. :

1. As both the Petitions raise common issues, the same were taken up for consideration together. Common submissions were advanced and both the Petitions are being disposed of by the common order.

2. By the present Petition, the Petitioner challenges the provisional attachment orders passed by the Respondent No. 3 on the ground that

the orders have ceased to have effect after the expiry of 1 year as per Section 83(2) of the Central Goods and Services Tax Act, 2017 (for short "**CGST Act**") and Maharashtra Goods and Services Tax, 2017 and its continuity are illegal and without authority of law.

3. It is undisputed that the provisional attachment of property under Section 83 was ordered by issuing form GST DRC-22 by which the agricultural and residential property and bank accounts came to be provisionally attached on 24th June, 2025. Considering the provisions of Section 83 of the CGST Act, the provisional attachment ceases to have effect after the expiry of the period of 1 year from the date of the order. In the present case, the provisional attachment ceased to have effect from 23rd June, 2026. However, no steps were taken by the Respondents to intimate the concerned authorities about the expiry of the provisional attachment by reason of which the Petitioners are constrained to approach this Court.

4. The statutory provision makes it clear that the provisional attachment has outlived its life, and therefore, have ceased to have effect.

5. In view of the statutory provision, the Petitions are allowed in terms of prayer clauses (a) and (b).

6. The Petitions are allowed as the continuity of the provisional attachment after lapse of 1 year is contrary to the statutory provisions.

Respondent No. 3 to issue communications to the concerned authorities informing them about the expiry of the provisional attachment of the properties expeditiously, and in any event, within a period of 1 week.

7. Learned AGP submits that the adjudication is completed and recovery process will be initiated. The passing of the present order is in the context of the expiry of the provisional attachment and will not come in the way of the Respondents to take further steps in accordance with law.

[SHAILESH P. BRAHME, J.] **[SHARMILA U. DESHMUKH, J.]**