

IN THE HIGH COURT OF JHARKHAND AT RANCHI

W.P.(T) No. 1163 of 2021

M/s Greentech Steel Enterprises, a proprietorship firm, having its place of business at Naya Bazar, Jugsalai, Jamshedpur, East Singhum (Jharkhand) through its proprietor Sri Amit Agarwal, aged about 34 years son of Sri Rameshwar Agarwal, resident of 47, Naya Bazar, R.T. Road, Jamshepur, Jugsalai, East Singbhum, P.O. & P. S. Jugsalai, Town – Jamshedpur, District – East Singbhum (Jharkhand)

--- --- Petitioner

Versus

1. The Principal Commissioner, office of the Principal Commissioner, CGST&CE C.R. Building, 5A, Mahatma Gandhi Road, P.O.G.P.O., P.S. Daily Market, Ranchi-834001
2. The Deputy Commissioner, CGST & CX., Ranchi (H), having its office at Central Revenue Building, 5A, Main Road, Ranchi, P.O. G.P.O., P.S. Daily Market, District – Ranchi, Jharkhand.
3. The Superintendent (Preventive), Office of Principal Commissioner of CGST & CX, Central Revenue Building, 5A, Main Road, P.O.G.P.O., P.S. Daily Market, Ranchi-834001

--- --- Respondents

With

W.P.(T) No. 1172 of 2021

M/s Greentech Minerals Private Limited, a Company incorporated under the Companies Act, 1956 having its place of business at Naya Bazar, Jugsalai, Jamshedpur, East Singhum (Jharkhand) through its Director Sri Amit Agarwal, aged about 34 years son of Sri Rameshwar Agarwal, resident of 47, Naya Bazar, R.T. Road, Jamshepur, Jugsalai, East Singbhum, P.O. & P.S. – Jugsalai, Town-Jamshedpur, District - East Singbhum (Jharkhand)

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Versus

1. The Principal Commissioner,
Office of the Principal Commissioner, CGST & CE C.R. Building, 5A, Mahatma Gandhi Road, P.O. G.P.O., P.S. Daily Market, Ranchi-834001
2. The Deputy Commissioner, CGST & CX., Ranchi (H), having its office at Central Revenue Building, 5A, Main Road, Ranchi, P.O. G.P.O., P.S. Daily Market, District – Ranchi, Jharkhand
The Superintendent (Preventive), Office of Principal Commissioner of CGST & CX, Central Revenue Building, 5A, Main Road, P.O. G.P.O., P.S. Daily Market, Ranchi-834001

--- --- Respondents

CORAM: **Hon'ble Mr. Justice Aparesh Kumar Singh**
Hon'ble Mrs. Justice Anubha Rawat Choudhary
Through: Video Conferencing

For the Petitioners : Mr. Kartik Kurmy, Advocate
Mr. N.K. Pasari, Advocate
Ms. Sidhi Jalan, Advocate

For the Respondents : Mr. P.A.S. Pati, Advocate
Mrs. Ranjana Mukherjee, Advocate

20/08.09.2021 Learned counsel for the petitioners Mr. Kartik Kurmy appears along with Mr. Nitin Kumar Pasari and Ms. Sidhi Jalan, Advocates.

2. Mr. P.A.S. Pati, learned counsel for the CGST appears along with Mrs. Ranjana Mukherjee, advocate in both the cases.

3. At the outset, it has been pointed out by the learned counsel appearing on behalf of the parties that pursuant to the order dated 2.09.2021, appropriate order has been passed and an affidavit has been filed on behalf of the Respondent CGST, wherein, at para-5, it has been specifically mentioned as follows:

“That the answering respondents state that the order upon the application of the petitioner has been passed on 3.09.2021 and the attachment order has been recalled.”

4. It has been stated by the learned counsel for the parties that since the order of attachment is common in connection with both the writ petitions, only one affidavit has been filed in W.P(T) No.1163 of 2021 mentioning about recall of the order of attachment of bank account of both the petitioners.

5. From perusal of writ petitions, it appears that the cause of action for filing the present cases arose out of order of attachment being C. No. V(30)50/Prev/ Navya /Ran(H)/2020/ dated 11.01.2021 issued by Deputy Commissioner (Prev) CGST & CX, Ranchi annexed along with both the writ petitions as Annexure – 4, relating to the writ petitioners in both the cases. In view of the subsequent development which has been taken place during the pendency of writ petitions, i.e., the aforesaid attachment order itself having been recalled with respect of the writ petitioners, nothing survives in the present writ petitions.

6. Accordingly, these writ petitions are disposed of.

(Aparesh Kumar Singh, J.)

(Anubha Rawat Choudhary, J.)