

## SC: Renewal of provisional attachment after one year not Valid.

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### REFER THE DECISION OF THE HON'BLE SUPREME COURT OF INDIA IN THE CASE OF

*Kesari Nandan Mobile vs. Office of Assistant Commissioner of State Tax Citation: (2025) 33 Centax 224 (S.C.)*

Kesari Nandan Mobile, a small business, woke up one morning to a shock—its **bank accounts were frozen** by the tax department under GST law.

The law allowed the department to do this, but only for a **limited time of one year**. The idea was simple: attachment should be temporary, not permanent.

But when the year ended, the department didn't release the accounts. Instead, it quietly **renewed the attachment**, even though the law gave it **no power to do so**.

The shopkeeper felt helpless. His money was stuck, his business was suffering, and he couldn't pay suppliers. Finally, he took his fight to the **Supreme Court**.

The Judges listened carefully and said:

- "The law is clear—**attachment ends after one year**."
- "There is **no provision to renew it**."
- "If we allow renewals, it will defeat the very purpose of keeping the attachment temporary."

With those words, the Court ordered the **renewal invalid** and directed that Kesari Nandan Mobile's **bank accounts be de-frozen immediately**.

### Conclusion

In GST, **provisional means temporary**. The department cannot turn a one-year freeze into a permanent punishment.