

HC: Provisional Attachment Not Justified Solely on Grounds of Non-Cooperation or Failure to Respond.

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REFER THE DECISION OF THE HON'BLE DELHI HIGH COURT IN THE CASE OF

Mansi Overseas V/s Principal Commissioner of Goods and Service Tax, East Delhi, decided on 24-1-2025

Key Issues:

Can a Provisional Attachment Order Be Passed Merely for Non-Cooperation or Failure to Respond to Notices?

The Hon'ble High Court Judgement:

Section 83 allows provisional attachment only when supported by concrete material showing potential revenue risk. **Alleged non-response or non-cooperation alone cannot justify such action without proof of default risk.**

Sections 83 of Central Goods and Services Tax Act, 2017