

## Provisional Attachment of Immovable Property to continue even appeal is filed, however bank account attachment shall cease

2021 (7) TMI 998 - Gujarat High Court in M/S Sushant Steel Through Proprietor Vinod Kumar Nagina Gupta Versus State Of Gujarat

### **Facts**

Department has attached the movable and immovable properties to the tune of ₹ 75,48,541/-, which include the attachment of two bank accounts

Petitioner has already deposited the amount of deposit for filing the appeal under section 107 of the said Act.

### **Pronouncement**

The Court is of the opinion that the interest of the Revenue would still remain substantially protected even if, at present, without going into the merits of the case, the provisional attachment in respect of two bank accounts is removed. It may be noted that the

The provisional attachment in respect of the two immovable properties shall continue.