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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 6947/2025**

M/S. HI TECH PIPES LIMITEDPetitioner

Through: Ms. Kiran Suri Sr. Adv. with
Mr.Purvash Buttan and Mr. Prateek
Narwar, Advocates.

versus

GOVT OF NCT OF DELHI AND OTHERSRespondents

Through: Mr. Sumit K. Batra, Advocate for
R/GNCTD.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **21.05.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 31484/2025 (exemption)

2. Allowed, subject to all just exceptions. The application stands disposed of.

W.P.(C) 6947/2025 CM APPL. 31446/2025

3. The present petition has been filed under Article 226 of the Constitution of India challenging the impugned letter dated 2nd May, 2025 issued by Respondent No.2-Goods and Service Tax Officer Ward No. 23 to State Bank of India by which the bank account of the Petitioner is sought to be frozen.
4. As per the said letter dated 2nd May, 2025, a demand of tax and penalty to the tune of Rs.3,81,71,415/- stands against the Petitioner and the same has not been deposited by the Petitioner. The notice has been issued by the Respondents-GST Department under Section 139 of the Land Reforms Act, 1954 seeking to recover the said amount like land revenue.



5. Ms. Kiran Suri, Id. Senior Counsel for the Petitioner, submits that the Petitioner has never received a Show Cause Notice or any Order in Original passed in this matter.
6. Issue notice.
7. Mr. Sumit K. Batra, Id. Counsel for the Respondent/GNCTD, accepts notice.
8. In the meantime, subject to deposit of 10% of the demanded amount i.e., Rs.3,81,71,415/- with the worthy Registrar General of this Court by 15th July, 2025, there shall be a stay of the following:
 - (i) the letter/email communication dated 19th May, 2025 issued by State Bank of India to the Petitioner; and
 - (ii) the letter dated 02nd May, 2025 issued by Respondent No.2 to the State Bank of India seeking to freeze the bank account.
9. Upon the deposit being made, the same shall be retained in a fixed deposit on auto renewal mode.
10. List on 08th September, 2025.
11. *Dasti.*

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

MAY 21, 2025
v/Ar.