$~73

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

\+ **W.P.(C) 16163/2025**

M/S SPB TRADELINK PRIVATE LIMITED .....Petitioner
Through: Mr. Kunwar Gangesh Singh, Adv. Mr. Sushmit Chauhan, Ms. Madhulika Singh Ms. Ayushi Gupta, Advs.

versus

UNION OF INDIA & ORS. .....Respondents
Through: Mr. Harpreet Singh, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER

% 12.11.2025

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India, *inter alia*, challenging the Provisional Attachment Order dated 15th April, 2025 passed by the Directorate General of GST Intelligence (hereinafter,*'DGGI'*), Gurugram Zonal Unit under Section 83 of the Central Goods and Service Tax Act, 2017 (hereinafter, '*CGST Act'*), in respect of the following bank account of the Petitioner:

- ***ICICI Bank, 5326/31,Ground Floor, Main Sadar Thana Road, New Delhi-110006***
- ***Account No.: 135605001407***
- ***IFSC: ICIC0001356***

3. The present petition reveals an unfortunate set of events. The Petitioner was being investigated in respect of fraudulent availment of Input Tax Credit (hereinafter, *'ITC'*) by different units of the DGGI. The DGGI, Jaipur Zonal Unit had issued a Provisional Attachment Order on 2nd April, 2024 attaching the Petitioner's bank account maintained at ICICI Bank. This provisional attachment was challenged by the Petitioner in ***W.P.(C) 8359/2025***titled***'M/s SPB Tradelink Private Limited vs. Union of India and Ors.'***

4. Parallelly, the Petitioner came to know that other units of the DGGI were also investigating the Petitioner and therefore, the Petitioner had filed ***W.P.(C) 5853/2025***titled***'M/s SPB Tradelink Private Limited Thru Authorized Director vs. Union of India and Ors.'*** wherein, the Petitioner sought consolidation of the investigation by different agencies.

5. In the earlier writ petition, *i.e.,****W.P.(C) 8359/2025,*** there was no disclosure of the fact that the DGGI, Gurugram Zonal Unit was also investigating the Petitioner

6. *Vide* order dated 29th July, 2025, this Court proceeded on the basis that the provisional attachment had lapsed in terms of Section 83 of the CGST Act and had accordingly, set aside the same. The Court *vide* the said order had directed ICICI Bank to de-freeze Petitioner's bank account within two working days.

7. However, it appears that when the Petitioner approached the bank for de-freezing and the ICICI Bank then informed the Petitioner as under:

> *"We understand that in terms of the order received by the High Court, the Bank is directed to defreeze the account mentioned in the order, in which freeze was marked by the direction from GST department of Jaipur by the Notice dated 2nd April,2024.*

The reason for removal of the freeze as mentioned in the order of High Court is as following:

> *"Every provisional attachment shall seize to have effect after the expiry of one year. In view thereof, and considering the fact that the impugned attachment order dated 2nd April 2024 has already lapsed, the attachment is no longer operational and is liable to be quashed."*

<u>We also understand that there is one more freeze marked as per the instructions received Notice dated 15th April 2025 from GST department of Gurugram. The High Court order attached is silent on the freeze marked by the Notice received from Gurugram GST department. Hence the freeze still stands and needs to be vacated by a competent authority or court order, as one year period for this notice has not lapsed.</u>

In this regard, we request you to please share relevant court order/order from competent authority directing bank to remove freeze marked as per the Gurugram GST department notice dated 15th April 2025. We await receipt of such order to enable us to comply with instructions contained in this Order."

8. It is the stand of the Petitioner that upon receiving this email, the Petitioner came to know that the DGGI, Gurugram Zonal Unit has also attached the same bank account of the Petitioner and hence, this petition has been filed setting aside of the said provisional attachment under Section 83 of the CGST Act.

9. Ld. Counsel for the Petitioner also submits that he has filed a contempt petitioner being ***CONT.CAS(C) 1200/2025*** titled ***'M/s SPB Tradelink Private Limited vs. Shashank Saxena'*** against the Bank for not de-freezing the account.

10. Mr. Harpreet Singh, ld. SSC for the Respondent submits that on the date when the earlier writ petition *i.e.,**W.P.(C) 8359/2025***was considered *i.e.,* 29^{th} July, 2025, he was not aware that the DGGI, Gurugram Zonal Unit had also issued a Provisional Attachment Order dated 15^{th} April, 2025. It is his submission that only when the present writ petition was served that the

Counsel came to know of the said provisional attachment. Ld. SSC further submits that now pursuant to ***W.P.(C) 5853/2025***, the entire investigation has also been consolidated with the DGGI, Gurugram Zonal Unit.

11. Heard. The filing of the multiple writ petitions including the petition seeking consolidation shows that the Petitioner was aware of all the facts including the investigation by DGGI, Jaipur Unit, DGGI, Gurugram Unit and the Provisional Attachment Order dated 15th April, 2024. The Petitioner's bank was also aware of the Provisional Attachment Order dated 15th April, 2025. Thus, there cannot be any justification as to why these facts were not disclosed in ***W.P.(C) 8359/2025*** when order dated 29th July, 2025 was passed by this Court. Moreover, the manner in which a contempt petition has now been filed is also a completely shocking conduct on behalf of the Petitioner because the ICICI Bank is fully justified for not having de-freezed the bank account of the Petitioner owing to the Provisional Attachment Order dated 15th April, 2025. The contempt is *malafide* to say the least.

12. Under these circumstances, let the ICICI Bank Ltd, 5326/31, Ground Floor, Main Sadar Thana Road, New Delhi-110006 be also impleaded as Respondent No. 3 in this matter.

13. Let the amended memo of parties be filed by the Petitioner within one week.

14. Let the present writ be listed on 19th December, 2025 along with ***W.P.(C) 5853/2025***. By the said date, Mr. Harpreet Singh shall also obtain proper instructions in this matter.

15. The Petitioner who has sworn the affidavit *i.e.,* Mr. Prateek Bhuraria, shall remain personally present before the Court on the next date of hearing.

16. Let the status of the investigation be reported to this Court by way of an Affidavit by the DGGI, Gurugram Zonal Unit by the next date of hearing.17. Let the present order be communicated by the Registry to the ld. Single Judge, where contempt petition being ***CONT.CAS(C) 1200/2025*** is pending.

18. Moreover, the Court in the decision in***Purshottam Ray v. Principal Commissioner of CGST &Ors., 20205:DHC:88807-DB***, this Court had directed as under:

> *"14. The Court has noticed in the present GST roster that there are multiple parties who are issued SCNs in respect of whom orders are passed by this Court, especially in cases involving fraudulent availment of ITC. In some cases, there are more than 600-700 noticees in number and sometimes there are more than a thousand noticees in one single impugned order. It is often not possible for the Court to recall if the same impugned order has already been dealt with by the Court.*
>
> ***15. Thus, in order to avoid conflicting rulings in respect of the same impugned order, the Registry is directed to add a 'FIELD' related to impugned order recording the corresponding DIN number and the date, at the time of filing of writ petitions challenging the same. This is necessary so that when the said writ petition is listed before the Court, the data as to whether any earlier writ petition has been filed in respect of the same impugned order is also placed before the Court. Such practice is adopted by this Court in criminal matters arising out of the same FIR and the said practice could be replicated in the tax roster as well which would assist the Court as also counsels/litigants.***
>
> ***16. This order be communicated to the Registrar (Filing and Listing) and Registrar (IT) for necessary information and compliance. "***

19. In order to avoid such situations, the concerned Registrar shall put up a reportin respect of enabling the technology in a manner that whenever connected writ petitions are filed, the same can be brought to the notice of the Court to avoid situations in future. The said report by the Registrar (Listing and Filing) be placed on record by the next date of hearing.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

NOVEMBER 12, 2025/*tg/ck*