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

+ **W.P.(C) 19421/2025**

M/S RAJENDRA KUMAR DINESH KUMARPetitioner
Through: Mr. Shishir Pinaki & Mr. Manoj
Kumar, Advs.

versus

THE SUPERINTENDENT, DIRECTORATE GENERAL
OF GST INTELLIGENCE (DGGI) & ORS.Respondents
Through: Mr. Harpreet Singh, SSC, Ms. Suhani
Mathur, Mr. Jatin Gaur, Mr. Akshay
Saxena and Ms. Shivali Saxena, Advs.
Mr. Harshit Gupta, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER
% **22.12.2025**

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*, assailing the provisional attachment of the Petitioner's bank account bearing No. 1539002100048900 maintained at Punjab National Bank, Lawrence Road branch, Delhi *vide* order dated 16th November, 2023.
3. The provisional attachment of the Petitioner's bank account is owing to proceedings which had culminated into the Order-in-Original dated 28th January, 2025 passed by the Joint Commissioner, Adjudication, CGST Delhi North (*hereinafter*, 'OIO'). The said OIO had been passed in Show Cause Notice proceedings relating to fraudulent avilment of Input Tax Credit.
4. The submission on behalf of Id. Counsel for the Petitioner is that in the



OIO, the only penalty imposed upon the Petitioner is to the tune of Rs.25,000/, which has been deposited by the Petitioner. Thus, the provisional attachment of Petitioner's bank account deserves to be lifted.

5. Issue Notice. Mr. Harshit Gupta, Id. Counsel accepts notice for Respondent No.3-Punjab National Bank. Mr. Harpreet Singh, Id. SSC who is present in Court, is requested to accept notice for Respondent No.1 and No.2

6. Let Mr. Harpreet Singh, Id. SSC seek instructions in respect of the provisional attachment of the Petitioner's bank account, as the period of one year under Section 83(2) of the Central Goods and Service Tax Act, 2017 has already lapsed, and the Petitioner is also stated to have paid the penalty of Rs. 25,000/-.

7. The Petitioner as also Respondent No.3- Punjab National Bank shall place on record the bank statements of the Petitioner's bank account for the past one year as also the balance which is presently available in Petitioner's bank account.

8. List on 27th January, 2026.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 22, 2025

dj/sm