

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO. 2102 OF 2025

Oil and Natural Gas Corporation. ...Petitioner
Versus
Union of India & Ors. ...Respondents

Mr. Sriram Sridharan, for the Petitioner.
Mr. Jyoti Chavan, Addl. Govt. Pleader, for State.
Mr. Karan Adik with Suman Kumar, for Respondent Nos.1 to 3.

**CORAM: G. S. KULKARNI &
AARTI SATHE, JJ.**

DATE: 13 FEBRUARY 2026

P.C.

1. Not on board taken on board on a praecipe as moved on behalf of the petitioner.
2. On an urgent application as made on behalf of the petitioner, we have heard learned Counsel for the parties. The petitioner which is a public sector undertaking is confronted with a demand raised under the impugned order and for recovery of such amount, as contended on behalf of the petitioner, the bank accounts of the petitioner have been frozen.
3. Learned Counsel for the petitioner has submitted that the petitioner would be certainly good for its money to discharge the tax liabilities as the law would mandate. He submits that freezing of the bank account is causing irreparable prejudice to the petitioner, hence, the same need to be de-frozen.
4. Having heard learned Counsel for the parties and having perused the record, we are of the opinion that subject to the petitioner furnishing an undertaking, to the effect, that as and when ordered, the amounts subject matter

of the recovery in question shall be secured to the respondents, the bank accounts of the petitioner shall forthwith be de-frozen. Let such undertaking of an authorized officer / representative of the petitioner be filed in this Court, on or before 16 February 2026. A copy of the same be furnished to the Advocate for the Revenue.

5. Reply affidavit to the petition be placed on record within ten days from today. A copy of the same be served on the petitioner well in advance.

6. List the proceedings on **25 February 2026**. (HOB)

(AARTI SATHE, J.)

(G. S. KULKARNI, J.)