

**HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR**



2026:RJ-JP:19558-DB

D.B. Civil Writ Petition No. 8021/2026

M/s Bright Pixel Creations Llp

-----Petitioner

Versus

Union Of India

-----Respondent

For Petitioner(s)	:	Mr. Saurabh Kapoor with Mr. Aditya Jain (Through V.C.) Mr. Shubham Sharma
For Respondent(s)	:	Ms. Mahi Yadav, AAG assisted by Mr. Rohan Mittal, AAAG Mr. Vedant Agarwal

**HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH
HON'BLE MR. JUSTICE BIPIN GUPTA
Order**

05/05/2026

1. Learned counsel appearing for the petitioner submits that the provisional attachment was done on 23.11.2022 and the maximum period for which attachment under Section 83 of the Goods & Services Tax, Act 2017 is concerned, could only be for a period of one year and not more than the same.
2. Therefore at best, the attachment could be continued only up to 23.11.2023, while it is being continued to operate and the petitioner has been deprived of operating his bank account.
3. Ms. Mahi Yadav, learned AAG accepts notices on behalf of the respondent No.5.
4. Mr. Vedant Agarwal, learned counsel accepts notice on behalf of respondent No.2.
5. Counsel for the respondents seeks time to take instructions.
6. Time, prayed for, is granted.
7. List this matter tomorrow i.e., 06.05.2026.

(BIPIN GUPTA),J
RAHUL/MAHIMA/133

(SANJEEV PRAKASH SHARMA),ACTING CJ