



HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

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

M/s Bright Pixel Creations LLP, Having Declared Registered Address At 604, Cts No. 628 To 633, Wing G, Link Road, Oshiwara Village, Andheri (West), Mumbai City, Mumbai, Maharashtra - 400053, Through Its Authorised Partner/authorized Representative Shri Parwinder Singh Rawat S/o Puran Singh Rawat. Gstin- 27Aawfb6222H

----Petitioner

Versus

1. Union Of India, Through Its Finance Secretary, Ministry Of Finance, North Block, New Delhi.
2. Additional Director, Directorate General Of Goods And Services Tax Intelligence, Jaipur Zonal Unit, C-62, Sarojini Marg, C-Scheme, Jaipur, Rajasthan.
3. Kotak Mahindra Bank Ltd., Through Its Branch Manager, Sardar Patel Marg Branch, C-Scheme, Jaipur - 302001, Rajasthan.
4. Kotak Mahindra Bank Ltd., Through Its Branch Manager, Kandivali (East), Mumbai Branch, Shop No. 110 To 112, Evershine Millennium Paradise, Thakur Village, Kandivali (East), Mumbai - 400101.
5. State Of Rajasthan, Through Principle Secretary, Finance, Secretariat, Jaipur, Rajasthan.

----Respondents

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

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

Order

08/05/2026



1. Learned counsel for the respondent-Union of India submits that a letter has been sent to the Branch Manager, Kotak Mahindra Bank on 05.05.2026, informing of the releasing of the attachment order of the bank account of the petitioner-M/s Bright Pixel Creations LLP under Section 83 of the CGST Act, 2017 (for short 'the Act of 2017).

2. We notice that the Joint Director, Ministry of Finance in the aforesaid letter dated 05.05.2026 has noted as under:-

"2. In above context, it is to apprise that as per the provisions of Section 83 of the CGST Act, 2017, a provisional attachment shall cease to have effect after the expiry of a period of one year from the date of the order made under sub-section (1) thereof. Since, no further order is issued for provisional attachment of the bank account of the party and the prescribed period is already over, the bank account of the party de-freezes *suo moto* in terms of the said legal provisions of CGST Act, 2017. Therefore, the bank account may please be restored to the party immediately."

3. In view of the above, we hold that in the event of any attachment under Section 83 of the Act of 2017, the same shall be operative only for a period of one year, whereafter the bank has the power to de-freeze the account without any further approval from the authorities of the CGST Department, unless there is a direction by the Department to extend the period of attachment as provided under Section 83 of the Act of 2017, in circumstances which may arise in a particular case.

4. The writ petition has rendered infructuous in view of the above and the same is, accordingly, dismissed as having rendered infructuous.

(BIPIN GUPTA),J

(SANJEEV PRAKASH SHARMA),ACTING CJ