

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

D.B. Civil Writ Petition No. 19328/2025

URN: CW / 43279U / 2025

1. M/s Gupta Plastics, Through Its Authorised Representative Sanjay Gupta, R/o 25/16, Second Floor, Street No.13, Kunti Marg, Vishwas Nagar, Shahdara, Delhi-110032.
2. Anju Gupta, Proprietor of M/s Gupta Plastics, R/o 25/16, Second Floor, Street No.13, Kunti Marg, Vishwas Nagar, Shahdara, Delhi-110032

-----Petitioners

Versus

1. Assistant Director, Directorate General of GST Intelligence, JZU, Jaipur, C-62, Sarojani Marg, C-Scheme, Jaipur, Rajasthan -302001.
2. Principal Director, Directorate General of GST Intelligence, JZU, Jaipur, C-62, Sarojani Marg, C-Scheme, Jaipur, Rajasthan-302001.
3. Union of India, Through Secretary, Ministry of Finance, North Block, Cabinet Secretariat, Raisina Hill, New Delhi - 110001.
4. State of Rajasthan, Through Secretary, Ministry of Finance at Secretariat, Ashok Nagar, Jaipur, Rajasthan - 302007.

-----Respondents

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For Petitioner(s) : Mr. Utsav Kumar Heda  
Mr. Dhruv Bhardwaj  
Mr. Udit Sharma  
Mr. Kaushal Sharma,  
Ms. Nimisha Sharma

For Respondent(s) : Mr. Ajay Shukla  
Mr. Shivam Sharma  
Ms. Jyoti Sharma  
Ms. Chelsi Agarwal  
Mr. Kuldeep Singh Rathore, AAAG  
Ms. Mahi Yada, AAG

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**HON'BLE MR. JUSTICE ARUN MONGA**  
**HON'BLE MR. JUSTICE MANEESH SHARMA**

**Order**

**14/07/2026**

1. The petitioners are before this court seeking quashing of the bank attachment order dated 08.07.2022 issued in form DRC-22 under Section 83 of the CGST Act, 2017.
2. At the very outset, on a Court query put to the learned counsel for the respondents regarding the continuation of the attachment of the bank account under Section 83 of the CGST, 2017, he would candidly submit that the legal position as per the statutory provision envisages a maximum period of one year for such attachment, and the same comes to an automatic end by operation of law upon expiry of the said period. Being so, we are of the view that no further proceedings are warranted before this Court, as concededly the one-year period has already elapsed.
3. Accordingly, the present writ petition is disposed of with a direction to the official respondents to issue necessary instructions to the banker of the petitioner to de-freeze the account which was earlier attached. Once the de-freezing of the account takes place, the petitioner shall take appropriate steps to file an appeal against the order dated 08.07.2022 within a period of 30 days from the date of de-freezing of the bank account, and upon such an appeal being filed, the same shall be entertained without raising any objection regarding limitation and shall be disposed of on merits in accordance with law.
4. However, it is made clear that in case the bank account has been frozen in any other collateral proceedings, the petitioners shall take appropriate steps to get the same de-frozen in those proceedings first, and this order shall not be construed as a

blanket order with respect to proceedings that are not before this Court.

5. All pending applications also stand disposed of.

**(MANEESH SHARMA),J**

**(ARUN MONGA),J**

*SOURAV/60*