

ORDER SHEET
IN THE HIGH COURT AT CALCUTTA
COMMERCIAL DIVISION
ORIGINAL SIDE

AP-COM/950/2025

D K BAKING PRIVATE LIMITED
VS
M/S ATR ASSOCIATES

BEFORE:
The Hon'ble JUSTICE GAURANG KANTH
Date : 23rd February, 2026.

Appearance:
Ms. Sucheta Mitra, Adv.
Mr. Bhaskar Dwivedi, Adv.
Mr. Hareram Singh, Adv.
Mr. Saptarshi R. Chatterjee, Adv.
...for the petitioner

The Court: Affidavit of service is taken on record.

Learned Counsel for the petitioner states that the Income Tax Authority has provided the bank account details attached to the PAN number of the respondent. Two accounts are with Punjab National Bank and the third account is with HDFC Bank. She states that the Punjab National Bank has acted upon the orders passed by this Court on 17.12.2025 and 28.01.2026 and has frozen the two accounts attached to the PAN number of the respondent. However, the account bearing number 3221000100067769 with the HDFC Bank has still not been frozen. She further states that despite writing several letters to the HDFC Bank, it has failed to act upon the orders passed by this Court.

It is hereby directed that the HDFC Bank shall act in terms of the orders passed by this Court dated 17.12.2025 and 28.01.2026 and shall freeze and attach the bank account linked with PAN number ABYPA4852F and secure an amount of Rs.37,08,713/-, if lying in the above mentioned bank account of the respondent with HDFC Bank, expeditiously.

Let this matter appear after four weeks.

(GAURANG KANTH, J.)

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