

CNR NO: PHHC010374862026

CWP-6755-2026 (O&M)

Date of Decision: 20.07.2026

Green Image Greenland Private Limited

...Petitioner

Vs.

Excise and Taxation Officer, Ward – 5, Rewari and another ...Respondents

**CORAM: HON'BLE THE ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE ROHIT KAPOOR**Present: Mr. Pradeep Singh Rawat, Advocate for the petitioner.
Mr. Sourabh Goel, Addl. AG, Haryana.

ASHWANI KUMAR MISHRA, A.C.J. (Oral)

1. This petition is directed against the notice issued by the Excise and Taxation Officer, Rewari dated 27.06.2025 (Annexure P/1), directing the Federal Bank to attach a sum of Rs.18,88,221/- and not release such amount from the account of the petitioner.

2. At the time when the petition was filed, an appeal under Section 107 of the GST Act, 2017, was pending and the grievance of the petitioner was that having deposited 10% of the disputed tax towards the statutory pre-deposit, the petitioner could not have been treated as an assessee in default so as to issue the interim orders.

3. When the matter is taken up today, we are informed that the petitioner's appeal has already been rejected on 03.04.2026. Against the order, rejecting the petitioner's appeal, the petitioner has the remedy of filing a further appeal under Section 112 of the Act, 2017.

4. Learned counsel for the petitioner states that for availing such remedy, the petitioner has to deposit a further amount equivalent to 10% of the

disputed tax and since the only bank account available with the petitioner has been attached, as such, the petitioner is not in a position to deposit such amount.

5. Prayer is, accordingly, made to allow the petitioner to operate such bank account as he intends to avail the remedy of filing an appeal after making a pre-deposit of the disputed tax.

6. Learned counsel for the respondent states that they have no objection to the prayer made by the petitioner provided, an appeal is preferred under Section 112 of the Act, 2017.

7. In the facts and circumstances of the case, we dispose of the present writ petition with the direction that the petitioner shall be at liberty to file an appeal under Section 112 of the Act, 2017 within a period of four weeks from today. If such appeal is filed within the aforesaid period, the same shall be entertained without raising any objection with regard to limitation. For the limited purpose of filing such appeal, the petitioner shall be permitted to withdraw an amount equivalent to 10% of the disputed tax towards the statutory pre-deposit. Upon furnishing proof of such deposit and the filing of the appeal, the attachment of the petitioner's bank account shall stand revoked.

8. All pending misc. application(s), if any, also stand disposed of.

(ASHWANI KUMAR MISHRA)
ACTING CHIEF JUSTICE

(ROHIT KAPOOR)
JUDGE

20.07.2026

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1. Whether speaking/reasoned?	:	Yes/No
2. Whether reportable?	:	Yes/No