



**272 IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

**CWP-20762-2026 (O&M)
Date of Decision:16.07.2026**

HIRA RESORTS

....PETITIONER(S)

VERSUS

UNION OF INDIA AND OTHERS

....RESPONDENT(S)

**CORAM:- HON'BLE THE ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE ROHIT KAPOOR**

Present: Mr. Vishav Bharti Gupta, Advocate
for the petitioner.

Mr. Ajay Kalra, Senior Standing Counsel
for the respondent-revenue.

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

1. Following order was passed by this Court on 13.07.2026:-

“Contention is that freezing of petitioner’s bank account is contemptuous, inasmuch as the demand itself has been stayed by this Court in CWP-9963-2026 and any consequential action of recovery would be in violation of the orders passed by this Court.

Learned counsel for the revenue prays for and is allowed one week time to obtain instructions in the matter.

List on 16.07.2026.”

2. Learned counsel for the respondent has placed before the Court communications issued by the Office of the Assistant Commissioner, Central Goods and Services Tax, Division-II, Dera Bassi, Raksha Business Centre, 1st Floor, Chandigarh-Ambala Highway, Zirakpur, District SAS Nagar, Punjab, dated 15.07.2026 and 16.07.2026, directing the Bank to de-freeze the bank account of the petitioner. The same are taken on record and marked as 'X' and 'Y', respectively. The

Registry is directed to do the needful.

3. If that be so, we find that no further grievance survives for the petitioner in the instant case.

4. In that view of the matter, the instant writ petition is *disposed of*.

5. The bank account of the petitioner shall be de-frozen in terms of the communications issued by the Assistant Commissioner, Central Goods and Services Tax, forthwith.

6. All pending miscellaneous application(s), if any, shall also stand disposed of.

[ASHWANI KUMAR MISHRA]
ACTING CHIEF JUSTICE

[ROHIT KAPOOR]
JUDGE

JULY 16, 2026
Rahul Joshi

1. Whether Speaking/reasoned	Yes/No
2. Whether Reportable	Yes/No