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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ W.P.(C) 4103/2026

M/S VIRAAJ STEELS

.....Petitioner

Through: Mr. Sambhav Jain and Mr.
Pranav Raj Singh, Advs.

versus

DIRECTORATE GENERAL OF GST INTELLIGENCE
GURUGRAM ZONAL UNIT & ANR. Respondents

Through: Mr. Shubham Tyagi (SSC,
CBIC) with Ms. Navruti Ojha ,
Adv.

+ W.P.(C) 4755/2026 and CM APPL. 23288/2026

M/S VIRAAJ STEELS

.....Petitioner

Through: Mr. Sambhav Jain and Mr.
Pranav Raj Singh, Advs.

versus

DIRECTORATE GENERAL OF GST INTELLIGENCE,
GURUGRAM ZONAL UNIT & ANR. Respondents

Through: Mr. Shubham Tyagi (SSC,
CBIC) with Ms. Navruti Ojha ,
Adv.

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MS. JUSTICE SHAIL JAIN

ORDER

% **06.07.2026**

1. The present writ petitions have been filed seeking, *inter alia*, quashing of the provisional attachment order dated 25.02.2025 passed under Section 83 of the Central Goods and Services Tax Act, 2017 in respect of the Petitioner's bank account bearing No. 918020092865147 maintained with Axis Bank, Shalimar Bagh Branch, and a consequential direction to Respondent No. 2/Axis Bank



to de-freeze the said account.

2. The Petitioner's case is that the provisional attachment order had ceased to operate upon expiry of one year in terms of Section 83(2) of the CGST Act, 2017, however, despite the expiry of the statutory period, the account continued to remain frozen.

3. During the course of hearing, it has been brought to the notice of this Court that the Directorate General of GST Intelligence, Gurugram Zonal Unit has issued Form GST DRC-23 dated 20.04.2026, the operative portion whereof reads as under:

“Subject: Restoration of provisionally attached bank account under section 83

Please refer to the attachment of current account in your bank having account no. 918020092865147 attached vide this office letter no. DGGI/GZU/Gr-F/347/2023 dated 25.02.25 and 18.03.26 to safeguard the interest of revenue in the proceedings launched against the person. Now, there is no such requirement of attachment of the said account. Therefore, the said account may now be restored to the person concerned.”

4. Learned counsel for the Petitioner, however, submits that notwithstanding the issuance of the aforesaid communication by the Department, the Petitioner's bank account has not yet been made operational by Respondent No. 2/Axis Bank.

5. In view of the communication dated 20.04.2026, issued by the Directorate General of GST Intelligence directing restoration of the Petitioner's bank account, the principal relief sought in the present writ petitions no longer survives.

6. Accordingly, Respondent No. 2/Axis Bank is directed to take all consequential steps for restoration/de-freezing of the Petitioner's



bank account bearing No. 918020092865147, if the same has not already been restored, forthwith, unless the said account is under attachment pursuant to any other valid order passed by a competent authority.

7. In view of the aforesaid subsequent development, the present writ petitions have been rendered infructuous and are, accordingly, disposed of along with all pending applications, if any.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

JULY 06, 2026

kp/dg