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

CNR No. DLHC010235022025

+ **W.P.(C) 5375/2025 & CM APPL. 24452/2025**

DEEPAK MITTAL

....Petitioner

Through: Mr. Kartik Jindal, Ms. Palak Gupta,
Advs

versus

UNION OF INDIA AND ORS.

.....Respondents

Through: Mr. Vinay Yadav (CGSC), Mr. Ansh
Kalra (Adv.) for R1

Mr Chandrashekhar Chakalabbi and Mr Jatin
Kumar, Advs-R2

Adv Aditya Singla, SSC, CBIC with Adv

Dhananjay Gautam, Adv Sahil Parashar for CGST

CORAM:

HON'BLE MR. JUSTICE JASMEET SINGH

ORDER

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21.08.2026

1. This is a writ petition filed under Article 226 of the Constitution of India seeking the following prayers:-

“a. Issue a Writ, direction or order in nature of Writ of Mandamus or any other appropriate Writ directing the concerned bank (Respondent No. 2) to remove the debit freeze on the bank account bearing account number 604310110014402 of the Petitioner with immediate effect as the validity of the order of provisional attachment dated 05.08.2022 under Section 83 of CGST Act, 2017 has expired.”



2. The brief facts of the case are that the account of the petitioner maintained with respondent bank, Mayur Vihar Branch, bearing No. 604310110014402 was rendered inoperative due to an order issued by the CGST Commissioner *vide* order dated 05.08.2022 which reads as under:-

	भारत सरकार GOVERNMENT OF INDIA केन्द्रीय वस्तु एवं सेवा कर एवं केन्द्रीय उत्पाद शुल्क आयोग, बेलपुर OFFICE OF THE COMMISSIONER CGST AND CENTRAL EXCISE COMMISSIONERATE, BELAPUR प्रथम तल, सीपीओ कॉम्प्लेक्स, सीपीडी बेलपुर, नवी मुंबई 400 614 1ST FLOOR, C.G.O. COMPLEX, CBD BELAPUR, NAVI MUMBAI - 400 614 दूरभाषण 022-27579404 फैक्स - 022-27579458 ईमेल - gst.belapur@gov.in Tel No 022-27579404 Fax - 022-27579458 Email- gst.belapur@gov.in
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FORM GST DRC-22
[Refer Rule 139(1)]

DIN: 20220567VU0000666F86

No.V/AE/Bel/Gr.E/12-27/Ritesh Creations/Enq/19-20

12446
05-08-22

Date:

To,
The Branch Manager,
Bank of India,
Mayur Vihar Branch, Delhi 110091

Gentlemen,

**FRESH PROVISIONAL ATTACHMENT OF PROPERTY UNDER
SECTION 83 OF CGST ACT 2017**

It is to inform you that M/s. Deepak Mittal having principal place of business at Plot No.1, First Floor, Kotla Village, Khazra No.113 Kotla Village, MAYUR VIHAR, PHASE-1, East Delhi, Delhi, 110091 bearing GST registration no 07AISPM6139J12N is a registered taxable person under the SGST/CGST Act(s). Proceedings have been launched against the above-mentioned taxable person under Section 67 of the CGST Act 2017 to determine the tax or any other amount due from the said person. As per information available with the Department, it has come to notice that the said person has a Account Number: 604310110014402 and/or Term Deposits (maintained by the said Business Entity/ Person with your branch).

2. In order to protect the interests of revenue and in exercise of powers conferred under Section 83 of the CGST Act 2017, I, Ravindra R. Bangar, Commissioner, CGST & C.Ex. Belapur, Maharashtra hereby provisionally attach the aforesaid account and any other account maintained by above person on same PAN.

3. No debit shall be allowed to be made from the said account/term deposit or any other account operated by the aforesaid person on the same PAN without prior permission of this Department.

(Ravindra R. Bangar)
Commissioner,
CGST & C.Ex. Belapur

Copy To :-

1. M/s. Deepak Mittal, Plot No.1, First Floor, Kotla Village, Khazra No.113 Kotla Village, MAYUR VIHAR, PHASE-1, East Delhi, Delhi, 110091

3. My attention has been drawn to Section 83 of Central Goods and



Service Tax Act, 2017 (“**CGST Act**”) which reads as under:-

“83. Provisional attachment to protect revenue in certain cases

(1) Where during the pendency of any proceedings under section 62 or section 63 or section 64 or section 67 or section 73 or section 74, the Commissioner is of the opinion that for the purpose of protecting the interest of the Government revenue, it is necessary so to do, he may, by order in writing attach provisionally any property, including bank account, belonging to the taxable person in such manner as may be prescribed.

(2) Every such provisional attachment shall cease to have effect after the expiry of a period of one year from the date of the order made under sub-section (1).

4. A perusal of Section of 83(2) of the CGST Act shows that the provisional attachment shall cease to have effect after the expiry of one year from the date of order.

5. Admittedly, since the order of provisional attachment is dated 05.08.2022 is a and the period of one year has already elapsed, the order of attachment cannot continue.

6. In view of the aforesaid, the petition is allowed and respondent bank shall remove debit freeze on the petitioner’s account bearing No. 604310110014402.

7. With aforesaid directions, the petition is disposed of.

JASMEET SINGH, J

AUGUST 21, 2026/AS