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

CNR No. DLHC010255892026

+ **W.P.(C) 7950/2026**
NEXT BIG THING VENTURE PRIVATE LIMITED

.....Petitioner

Through: Mr. Divyanshu Rai, Ms.
Sugandha Batra, Ms. Taruna,
Mr. Vishal Sharma, Mr. Shubh
Gautam and Mr. Vansh
Bhatnagar, Advs.

versus

**UNION OF INDIA THROUGH THE SECRETARY
MINISTRY OF FINANCE DEPARTMENT OF REVENUE &
ORS.**
.....Respondents

Through: Mr. Aditya Singla, SSC, CBIC
with Ms. Arya, Mr. Dhananjay
Gautam, Mr. Akhil Sharma, Ms
Sakshi Chandna and Mr.
Nehaol, Advs.
Mr. Pritish Sabharwal with Ms.
Shweta and Ms Mehvish, Advs.

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MS. JUSTICE SHAIL JAIN

ORDER

% **18.08.2026**

1. The present Writ Petition has been filed under Article 226 of the Constitution of India seeking quashing of the provisional attachment orders dated 03.06.2022, 11.05.2023, 07.05.2024 and 01.05.2025, whereby the Petitioner's ICICI Bank Current Account No. 755605000409 has been subjected to provisional attachment/debit freeze under Section 83 of the Central Goods and Services Tax Act, 2017 ("CGST Act"). The Petitioner further seeks a direction to the Respondent authorities to forthwith de-freeze the aforesaid bank



account and restore its normal operation.

2. Learned counsel appearing for the Respondent submits that, pursuant to adjudication, an Order-in-Original was passed on 27.03.2024, and thereafter, the Petitioner's bank account has been attached under Form GST DRC-13. He has also produced a copy of Form GST DRC-13 evidencing the attachment of the Petitioner's bank account.

3. In view of the aforesaid position, the Petitioner is at liberty, if so advised, to avail such remedy as may be available in law in respect of the subsequent development.

4. With the aforesaid observations, the present Writ Petition is disposed of.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

AUGUST 18, 2026/PT/rm