



\$~19

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

+ **W.P.(C) 10103/2026 & CM APPL. 46956/2026**

M/S SUPERTECH IT SOLUTIONS

PRIVATE LIMITED

.....Petitioner

Through: Mr. Karanveer Singh, Mr. Sanat
Garg and Mr. Varun Phore, Advs.

versus

THE ADDITIONAL DIRECTOR GENERAL

.....Respondent

Through: Mr. Harpreet Singh, SSC with Mr.
Jatin Kumar Gaur, Adv.

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MS. JUSTICE SHAIL JAIN

ORDER

%

24.07.2026

1. The present writ petition has been filed under Article 226 of the Constitution of India seeking a direction to the Respondents to de-freeze the Petitioner's bank account on the ground that the provisional attachment order dated 17.10.2024 has ceased to have effect by virtue of Section 83(2) of the Central Goods and Services Tax Act, 2017.

2. The brief facts, as borne out from the record, are that the Petitioner's bank account was provisionally attached *vide* order dated 17.10.2024 under Section 83 of the Central Goods and Services Tax Act, 2017. The Petitioner contends that the said order has lapsed by operation of Section 83(2) of the Act, which provides that every order of provisional attachment shall cease to have effect upon the expiry of one year from the date of the order.



3. Learned counsel appearing for the Respondents, on the basis of oral instructions received, submits that the last order of provisional attachment was passed on 17.10.2024. It is further submitted that, in terms of Section 83(2) of the Central Goods and Services Tax Act, 2017, the maximum life of an order of provisional attachment is one year and, consequently, the said order has ceased to have effect.

4. This Court has considered the submissions advanced.

5. In view of the aforesaid statement made on behalf of the Respondents, no further orders are required to be passed in the present petition.

6. Accordingly, the present writ petition, along with all pending applications, if any, stands disposed of.

ANIL KSHETARPAL, J

SHAIL JAIN, J

JULY 24, 2026/kp/rm