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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO. 11851 OF 2022

Suraj Informatics Pvt. Ltd.

....Petitioner

V/s.

Union of India and Ors.

...Respondents

Mr. Brijesh Pathak for Petitioner.

Mr. Karan Adik a/w Mr. Ram Ochani for Respondent Nos. 2 and 3.

CORAM : K.R. SHRIRAM &

A.S. DOCTOR, JJ.

DATED : 20th OCTOBER 2022

P.C. :

1. Mr. Adik states that respondents have received information that of the two accounts mentioned in prayer clause (a), only 918030098112727 is a Cash Credit Account and other account, i.e., 918020107718156 is a Current Account. Mr. Adik states that since the law is clear that Cash Credit Account and Overdraft Account cannot be blocked, the court may direct unblocking said account. Ordered accordingly. Axis Bank shall act forthwith on copy of this order.

2. As regards the Current Account which is remaining blocked and blocking of the Input Tax Credit of Rs.55,29,005/- Mr. Pathak states that petitioner has not been provided a copy of reasons to believe recorded by the Commissioner under Section 83 and 86 (a) of The Central Goods and Services Act, 2017 (the CGST Act). Mr. Adik states copy will be provided within one week. Statement accepted.

3. Mr. Pathak states that he will file representation to the concerned authority and pursue the matter. Should representation be filed the concerned authority shall dispose the same within eight weeks.

4. Petition accordingly disposed.

(A.S. DOCTOR, J.)

(K.R. SHRIRAM, J.)