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

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W.P.(C) 3659/2022 & C.M.Nos.10847-10848/2022

NAVAL KUMAR & ORS.

Through

..... Petitioner  
Mr.Harsh Sethi with Mr.Anant Nigam  
and Ms.Saruapriya Makkar,  
Advocates.

versus

COMMISSIONER OF CENTRAL  
TAXES GST DELHI EAST

Through

..... Respondent  
Mr.Harpreet Singh, SSC for GST  
with Ms.Suhani Mathur, Advocates.

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Date of Decision: 08<sup>th</sup> March, 2022

**CORAM:**

**HON'BLE MR. JUSTICE MANMOHAN**

**HON'BLE MR. JUSTICE SUDHIR KUMAR JAIN**

**J U D G M E N T**

**MANMOHAN, J (Oral):**

1. Present writ petition has been filed challenging the letter dated 07<sup>th</sup> December, 2020 issued under Section 83 of the CGST Act, 2017 whereby the Respondent has directed the Bankers to provisionally attach the bank accounts as well as immovable properties of the three Petitioners. Petitioners also seek directions to the Respondents to release/de-freeze the personal



bank accounts as well as immovable properties of the Petitioners which were provisionally attached vide the impugned letters.

2. On the last date of hearing, learned counsel for the Respondent had sought time to obtain instructions.

3. Today Mr. Harpreet Singh, learned standing counsel for the Respondent states that a show cause notice dated 15<sup>th</sup> July, 2021 under Section 74 of the CGST Act has been issued to all the Petitioners proposing imposition of penalty.

4. He further states that fresh DRC-22 notices have been issued to all the three Petitioners debit freezing their bank accounts for Rs.25,000/- each to secure the penalty imposed upon them under Section 122(3) of the CGST Act.

5. Learned counsel for the Petitioners states that without prejudice to the rights and contentions of the petitioners, they have no objection to their accounts being debit freeze for Rs.25,000/- each, subject to final determination of the show cause notices. He, however, prays that the amount lying over and above Rs.25,000/- in the bank accounts of each of the Petitioners be allowed to be withdrawn/utilized.

6. Keeping in view the aforesaid, this Court directs the bankers of the Petitioners to debit freeze the account of the Petitioners for Rs.25,000/- each. The immovable properties of the Petitioners are directed to be released/de-freeze not later than three days from today. The Petitioners' bankers are also directed to allow the Petitioners to utilize the amount lying in their bank accounts over and above the amount of Rs.25,000/-



7. With the aforesaid directions, the present writ petition along with pending applications stands disposed of.

**MANMOHAN, J**

**SUDHIR KUMAR JAIN, J**

**MARCH 08, 2022**  
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