

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

**WRIT PETITION NO. 15339 OF 2023
WITH
INTERIM APPLICATION NO. 18189 OF 2023**

White Opal WXPO Trade Pvt. Ltd., through Branch ... Petitioner
Office at Pune

Versus

The Principal Additional Director General of GST ... Respondents
Intelligence Mumbai & Ors.

**WITH
WRIT PETITION NO. 15497 OF 2023
WITH
INTERIM APPLICATION NO. 18180 OF 2023**

Parees Overseas Pvt. Ltd. ... Petitioner

Versus

The Principal Additional Director General of GST ... Respondents
Intelligence Mumbai & Ors.

**WITH
WRIT PETITION NO. 15499 OF 2023
WITH
INTERIM APPLICATION NO. 18182 OF 2023**

C Kluster Expotrade Pvt. Ltd. ... Petitioner

Versus

The Principal Additional Director General of GST ... Respondents
Intelligence Mumbai & Ors.

**WITH
WRIT PETITION NO. 15498 OF 2023
WITH
INTERIM APPLICATION NO. 18181 OF 2023**

Amal Overseas Pvt. Ltd., through Director and ... Petitioner
Authorised

Versus

The Principal Additional Director General of GST ... Respondents
Intelligence Mumbai & Ors.

WITH

WRIT PETITION NO. 15502 OF 2023
WITH
INTERIM APPLICATION NO. 18186 OF 2023
Ninad Overseas Pvt. Ltd. ... Petitioner
Versus

The Principal Additional Director General of GST ... Respondents
Intelligence Mumbai & Ors.

WITH
WRIT PETITION NO. 15500 OF 2023
WITH
INTERIM APPLICATION NO. 18183 OF 2023
Eckon Crystal Merchants Pvt. Ltd., the Director and ... Petitioner
Authorized
Versus

The Principal Additional Director General of GST ... Respondents
Intelligence Mumbai & Ors.

WITH
WRIT PETITION NO. 15501 OF 2023
WITH
INTERIM APPLICATION NO. 18185 OF 2023
Meticulous Overseas Pvt. Ltd. ... Petitioner
Versus

The Principal Additional Director General of GST ... Respondents
Intelligence Mumbai & Ors.

Mr. Sanjiv Rawat a/w Mr. Dhairyasheel Sutar, Mr. Kiran Kulkarni, Ms. Darshana Jain and Mr. Deepak Jain for the petitioners in all the petitions.
Ms. Sangeeta Yadav i/b. Mr. Ashutosh Mishra for the respondents.

CORAM: G. S. KULKARNI &
JITENDRA JAIN, JJ.
DATED: 19 December, 2023

P.C.

1. Learned counsel for the petitioners would submit that these petitions are filed praying for similar reliefs. For convenience, the prayers in Writ Petition No.15339 of 2023 are required to be noted, which read thus:

“a) That, this Hon’ble Court may kindly be pleased to issue writ, inter alia, directing the Respondents to de-freezing of the bank account number 0082002100078673 of the Petitioner-Company with Punjab National Bank, Branch Mumbai.

b) For such further and other relief’s as in the circumstances this Hon’ble Court may deem fit and proper and;

c) costs.”

2. It is submitted that a fresh attachment order Form GST DRC-22 dated 3 January 2023 was issued under Section 83 of the Central Goods and Services Tax Act (for short ‘**CGST Act**’), provisionally attaching the Bank Account of the petitioners. In this view of the matter, learned counsel for the petitioners would submit that liberty be granted to the petitioners to withdraw these petitions and to file appropriate petitions to assail the actions of the respondents including the provisional attachment of the petitioners’ Bank Account by a fresh order dated 3 January 2023.

3. We accept the request as made on behalf of the petitioners. We permit the petitioners to withdraw these petitions with liberty to the petitioners to file fresh petitions as prayed for.

4. All contentions of the parties are expressly kept open.

5. Disposed of in the above terms. No costs.
6. Interim applications would also not survive, the same stand disposed of.

(JITENDRA JAIN, J.)

(G. S. KULKARNI , J.)