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

\+ W.P.(C) 9381/2024

M/S MAHIMA ENTERPRISES .....Petitioner
Through: Mr Pranay Jain and Mr Karan Singh, Advocates.

versus

DIRECTOR GENERAL OF GOODS AND SERVICE TAX INTELLIGENCE, JAIPUR ZONAL UNIT & ANR. .....Respondents
Through: Mr Anurag Ojha, Senior Standing Counsel with Mr Kumar Abhishek and Mr Subham Kumar, Advocates.
Mr Chandra Prakash, Advocate for IOB.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE SACHIN DATTA

ORDER

% **11.07.2024**

CM APPL. 38526/2024

1. Exemption is allowed, subject to all just exceptions.

2. The application stands disposed of.

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3. The petitioner has filed the present petition being aggrieved by the order dated 29.05.2024, whereby respondent no.1 provisionally attached the petitioner's bank account (being Account No.161702000000382) maintained with the Indian Overseas Bank with Branch at Maurya Enclave, New Delhi-110034. The petitioner claims that the order in FORM GST DRC-22 does not contain any reasons for attaching the petitioner's bank account. He further submits that subsequent to the order dated 29.05.2024, the petitioner has also deposited the tax aggregating to ₹23,00,000/-.

4. The petitioner claims that he has not been provided any reasons to

provisionally attach its bank account and therefore, is unable to file its objections under Rule 159(5) of the Central Goods and Services Tax Rules, 2017 (hereafter *the Rules*).

5. In the given circumstances, we direct the respondents to provide copy of the reasons for attaching the petitioner's bank account within a period of one week from today. The petitioner is at liberty to file objections under Rule 159(5) of the Rules. Needless to state, the said objections shall be considered in accordance with law.

6. The petition is disposed of in the aforesaid terms.

VIBHU BAKHRU, J

SACHIN DATTA, J

JULY 11, 2024
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