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

+ **CONT.CAS(C) 1277/2024**

M/S VAIDHEE STAINLESS STEELPetitioner

Through: Mr.J.S.Bedi, Mr.Aditya
Manubarwala, Ms.Akriti
Manubarwala, Mr.Kalash
Pandey, Advocates.

versus

UNION OF INDIA & ORS.Respondent

Through: Ms.Richa Dhawan, Sr. Panel
counsel for UoI with Mr.Anuj
Chaturvedi and Ms.Harshita
Maheshwari, Advocates.

CORAM:
HON'BLE MR. JUSTICE DHARMESH SHARMA

% **ORDER**
16.08.2024

CM APPL. 47034/2024 – EXMP.

1. Allowed, subject to all just exceptions.
2. The application stands disposed of.

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3. The petitioner is seeking initiation of contempt proceedings against the respondents for wilful disobedience of the directions of this Court contained in the order dated 21.11.2023 in WP(C) No.12042/2023.
4. Learned counsel for the respondents is present on advance notice and requests two weeks' time to file a reply.
5. Learned counsel for the petitioner submits that insofar as the



first relief as regards revocation of GST registration is concerned, such relief stands satisfied. However, with regard to the second relief which was granted by this Court, pertaining to de-freezing of the bank accounts that are reflected in para 7 of the directions passed by this Court, it appears that no such directions have been issued by the respondents to facilitate the de-freezing of the said accounts.

6. A bare perusal of the aforesaid order would show that it was conceded on behalf of respondents No.2 and 3 that the impugned order dated 04.08.2022 followed by order dated 24.08.2022 whereby the aforesaid bank accounts have been directed to be attached, are no longer operative by virtue of Section 83(2) of the CGST Act. That being the case, it is directed that the said HDFC bank accounts of the petitioner, as reflected in the order dated 21.11.2023 in WP(C) No.12042/2023, shall stand de-frozen forthwith.

7. The preset petition is disposed of accordingly.

8. Copy of this order be given to the learned counsel for the petitioner under signature of the Court Master.

DHARMESH SHARMA, J.

AUGUST 16, 2024/VLD