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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 11368/2024

M/S OSIYA METAL INDUSTRIES (THROUGH ITS PROPRIETOR
SH SUBHAM AGARWALPetitioner

Through: Mr. R.P. Singh, Mr. Pankaj Chaudhary,
Mr. Anant Vijay & Mr. Aman Sinha,
Advs.

Versus

DIRECTOR GENERAL, DIRECTORATE GENERAL OF GOODS
AND SERVICES TAX INTELLIGENCE (THROUGH ITS
ADDITIONAL DIRECTOR GENERAL) & ANR.Respondent

Through: Mr. Atul Tripathi, Mr. V.K. Attri &
Mr. Rishi Gupta, Advs. for R-1.
Mr. Kuber Dewan, Ms. Neeharika
Aggarwal & Mr. Kautubh Srivastava,
Advs. for R-2.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE SACHIN DATTA

ORDER

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11.09.2024

1. The petitioner has filed the present petition, *inter alia*, impugning an order dated 02.05.2024 passed under Section 83(1) of the Central Goods & Services Tax Act, 2017 / the Delhi Goods & Services Tax Act, 2017 (hereafter *the CGST Act / the DGST Act*) whereby the petitioner's bank account (Current Bank A/c No. 349005001076) maintained with ICICI Bank, Vishwas Nagar, Delhi-110032 was provisionally attached.
2. The petitioner submits that he has filed an objection / representation under Rule 159(5) of the Central Goods & Services Tax Rules, 2017 / the Delhi Goods & Services Tax Rules, 2017 (hereafter *the CGST Rules / the DGST Rules*), however, the same has not been considered by the respondents as yet.
3. Mr. Tripathi, learned counsel appearing for respondent no.1 submits



that the concerned authority shall pass an order in respect of the petitioner's objection under Rule 159(5) of the CGST Rules / the DGST Rules within a period of four weeks from today.

4. The respondents are bound down to the said statement.
5. In view of the above, no further orders are required to be passed at this stage. However, we direct that the concerned authority shall afford the petitioner an opportunity to be heard before passing any order in respect of the objection / representation preferred by the petitioner.
6. The petition is disposed of in the aforesaid terms.

VIBHU BAKHRU, J

SACHIN DATTA, J

SEPTEMBER 11, 2024

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[Click here to check corrigendum, if any](#)