$~53, 54, 66, 67, 68, 69 & 70

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

\+ W.P.(C) 11678/2024

(53) TIRUPATI OVERSEAS .....Petitioner

Through: Ms. Pratiti Rungta, Advocate.

versus

THE PRINCIPAL COMMISSIONER OF GST AND ORS .....Respondents

Through: Mr. Harpreet Singh, Senior Standing Counsel for CGST along with Ms. Suhani Mathur and Mr. Jatin Kumar Gaur, Advocates.

Mr. Kuber Dewan, Mrs. Neeharika Aggarwal and Mr. Kaustubh Srivastava, Advocates for R-3/ICICI Bank.

\+ W.P.(C) 11682/2024

(54) TIRUPATI OVERSEAS .....Petitioner

Through: Ms. Pratiti Rungta, Advocate.

versus

THE PRINCIPAL COMMISSIONER OF GST AND ORS .....Respondents

Through: Mr. Harpreet Singh, Senior Standing Counsel for CGST along with Ms. Suhani Mathur and Mr. Jatin Kumar Gaur, Advocates.

\+ W.P.(C) 11661/2024

(66) SAMEER GARG .....Petitioner

Through: Ms. Pratiti Rungta, Advocate.

versus

THE PRINCIPAL COMMISSIONER OF GST AND ORS .....Respondents

Through: Mr. Harpreet Singh, Senior Standing Counsel for CGST along with Ms. Suhani Mathur and Mr. Jatin Kumar Gaur, Advocates.

Mr. Kuber Dewan, Mrs. Neeharika Aggarwal and Mr. Kaustubh

Srivastava, Advocates for R-3/ICICI Bank.

\+ W.P.(C) 11662/2024

(67) SAMEER GARG .....Petitioner

Through: Ms. Pratiti Rungta, Advocate.

versus

THE PRINCIPAL COMMISSIONER OF GST AND ORS .....Respondents

Through: Mr. Harpreet Singh, Senior Standing Counsel for CGST along with Ms. Suhani Mathur and Mr. Jatin Kumar Gaur, Advocates.

\+ W.P.(C) 11668/2024

(68) GIAN CHAND SINGHAL .....Petitioner

Through: Ms. Pratiti Rungta, Advocate.

versus

THE PRINCIPAL COMMISSIONER OF GST AND ORS .....Respondents

Through: Mr. Harpreet Singh, Senior Standing Counsel for CGST along with Ms. Suhani Mathur and Mr. Jatin Kumar Gaur, Advocates.

\+ W.P.(C) 11681/2024

(69) AASHNA SINGHAL .....Petitioner

Through: Ms. Pratiti Rungta, Advocate.

versus

THE PRINCIPAL COMMISSIONER OF GST AND ORS .....Respondents

Through: Mr. Harpreet Singh, Senior Standing Counsel for CGST along with Ms. Suhani Mathur and Mr. Jatin Kumar Gaur, Advocates.

\+ W.P.(C) 11691/2024

(70) MAHADEV SOFTWARE PRIVATE LIMITED .....Petitioner

Through: Ms. Pratiti Rungta, Advocate.

versus

THE PRINCIPAL COMMISSIONER OF GST AND ORS

.....Respondents

Through: Mr. Harpreet Singh, Senior Standing Counsel for CGST along with Ms. Suhani Mathur and Mr. Jatin Kumar Gaur, Advocates.

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

<u>O R D E R</u>

% **27.08.2024**

1. The petitioners in the present petitions are aggrieved by freezing of their respective bank accounts. The petitioners claim that their respective bank accounts have been frozen by separate orders passed under Section 83 (1) of the Central Goods and Services Tax Act, 2017 (hereafter *the CGST Act*).

2. According to the petitioners, the bank accounts were frozen more than one year prior to date. In some cases, the bank accounts are stated to have been provisionally attached almost three years from date.

3. It is the petitioners' contention that in terms of Section 83 (2) of the CGST Act, an order passed under Section 83 (1) of the CGST Act, ceases to be operative on expiry of a period of one year. Premised on the strength of the said provisions, the petitioners pray that directions be issued to the respondents to de-freeze the bank accounts.

4. Mr. Harpreet Singh, the learned counsel for respondent no.1 (GST Department) submits that fresh orders have been passed freezing the respective bank accounts of the petitioners and a period of one year has not lapsed since the issuance of fresh orders.

5. The learned counsel for the petitioners submits that the petitioners have not been served any of those orders.

6. A plain reading of the petitions in these cases indicate that the petitioners have not taken any effective steps in ascertaining the reasons as to why the bank accounts have been frozen.

7. In W.P.(C) 11678/2024, the learned counsel appearing for respondent no.3/ICICI Bank Limited states that the account of the petitioner in that case (Tirupati Overseas) was closed in July, 2021. He submits that the documents to substantiate the same are not readily available.

8. In view of the above, we consider it apposite to direct the respondents to send copies of the respective orders passed under Section 83(1) of the CGST Act/DGST Act for freezing the bank accounts of the petitioners.

9. The respondent Bank shall also communicate the reasons for freezing of their bank accounts.

10. If the petitioners are aggrieved by any of these orders passed under Section 83 (1) of the CGST Act, the petitioners are at liberty to file objections under Rule 159 (5) of the Central Goods and Services Tax Rules, 2017.

11. Needless to say, if such objections are filed, the same shall be considered in accordance with law. All rights and contentions of the parties are reserved.

12. The present petitions are disposed of in the above terms.

VIBHU BAKHRU, J

SACHIN DATTA, J

AUGUST 27, 2024/*r*