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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 13156/2024 & CM APPL. 54965/2024**
M/S SUNSHINE EXIM (THROUGH ITS PARTNER
VISHVAS GANPAT GAIKWAD)

.....Petitioner

Through: Mr R P Singh and Mr Shivam
Sharma, Advocates.

versus

DIRECTOR TAE GENERAL OF GST INTELLIGENCE
(THROUGH ITS ADDITIONAL DIRECTOR GENERAL) & ANR.

.....Respondent

Through: Mr Anurag Ojha, SSC, Mr Dipak Raj,
Mr Shubham Kumar and Mr Vipul
Kumar, Advocates for R1.
Mr Santosh Kumar Rout, SC and Ms
Dharma Veragi, Advocate for
R2/PNB.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE SACHIN DATTA

ORDER

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19.09.2024

1. The petitioner has filed the present petition, *inter alia*, impugning an order dated 26.06.2023 (hereafter the *impugned order*) passed under Section 83 of the Central Goods and Services Tax Act, 2017 whereby the petitioner's bank account maintained with the Punjab National Bank at Mumbai Branch was attached.
2. It is seen that the impugned order was passed by the Additional Director General, Directorate General of GST Intelligence, Jaipur Zonal Unit, Jaipur-302001.
3. The petition indicates that neither the bank account which was attached nor the impugned order whereby the bank account was attached has



been passed are located within the National Capital Territory of Delhi.

4. In view of the above, we do not consider it apposite to entertain the present petition. We clarify that this order would not preclude the petitioner from approaching the Courts of appropriate jurisdiction.

5. The petition is disposed of with the aforesaid observations. Pending application also stands disposed of.

VIBHU BAKHRU, J

SACHIN DATTA, J

SEPTEMBER 19, 2024

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Click here to check corrigendum, if any