IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 12091 OF 2025

Endeavour Chemicals Pvt. Ltd. ...Petitioner
Versus
Union of India & Anr. ...Respondents

Mr. Ishaan V. Patkar a/w Vinit V. Raje i/by Alaksha Legal for the Petitioner.

Mr. M. P. Sharma a/w Niyati Mankad (VC) and Priyanka Singh for the Respondents.

CORAM : M.S. Sonak &
Advait M. Sethna, JJ.

DATED : 14 October 2025

P.C.:-

1. Heard learned counsel for the parties.

2. Mr. Patkar has several submissions to make with regard to the impugned provisional attachment order. However, he places on record a communication dated 30 September 2025, issued by the Commissioner, CGST & C. Ex., Belapur addressed to the Petitioner herein. A scanned copy of the communication dated 30 September 2025 is prescribed below for the convenience of reference:-

भारत सरकार GOVERNMENT OF INDIA
केन्द्रीय वस्तु एवं सेवा कर एवं केन्द्रीय उत्पाद शुल्क आयुक्तालय , बेलापुर
OFFICE OF THE COMMISSIONER CGST AND CENTRAL EXCISE COMMISSIONERATE, BELAPUR
प्रथम तल,सी.जी.ओ. कॉम्प्लेक्स,सी.बी.डी. बेलापुर, नवीमुंबई ४००६१४
1st FLOOR, C.G.O. COMPLEX, CBD BELAPUR, NAVI MUMBAI – 400 614
दूरभाष सं 022-27579604 फैक्स-- 022-27579658
ईमेल - gst.belapur-prev@gov.in

F. No. GEXCOM/AE/INV/GST/7609/2025-AE-O/o COMMR-CGST-BELAPUR
Dated: 30.09.2025

To

M/s. Endeavour Chemicals Private Limited
(GSTN: 27AAACE6239N1ZA)
R 393, M.I.D.C T.T.C Indl Area, Rabale, Navi Mumbai,
Thane, Maharashtra, 400701

Subject: DRC-22 issued for provisional attachment of bank accounts dated 21.08.2025 – reg.

Gentleman,

□ □ With reference to the personal hearing held on 23.09.2025 regarding the captioned subject, as per CBIC guidelines for provisional attachment of property under Section 83 of the CGST Act, 2017 issued vide CBEC-20/16/05/2021-GST dated 23.02.2021, under Para 3.4.6, it is stated that,

> *"3.4.6 In cases where the movable property, including bank account, belonging to taxable person has been attached, such movable property may be released if taxable person offers, in lieu of movable property, any other immovable property which is sufficient to protect the interest of revenue. Such immovable property should be of value not less than the tax amount in dispute. It should also be free from any subsisting charge, liens, mortgages or encumbrances, property tax fully paid up to date and not involved in any legal dispute. The taxable person must produce the original title deeds and other necessary information relating to the property, for the satisfaction of the concerned officer."*

2.□ □ Accordingly, it is to inform you that the bank accounts of M/s. Endeavour Chemicals Private Limited may be provisionally released by issuance of **Form GST DRC-23**, if **in lieu of the same**, any other immovable property of M/s. Endeavour Chemicals Pvt Ltd., which is sufficient to protect the interest of revenue is provided. Further, as in the present case, a Show Cause cum Demand Notice having Number 90/JC/Bel/KCV/GST/AE (163)/CGST & C. Ex./Belapur/2025-26 dated 25.09.2025 of amount ₹ 2,07,01,514/- (IGST: ₹ 57,53,152/-, CGST: ₹ 74,74,181/- and SGST: ₹ 74,74,181/-) for the period FY 2019-20 to FY 2024-25 has already been issued, the immovable property of M/s. Endeavour Chemicals Pvt Ltd. to be provided in lieu of bank accounts should be of an amount equivalent to or more than the amount of **₹ 2,07,01,514/-.**

3. In this regard, you are requested to inform this office within **a week of receipt of this letter** regarding whether you want to opt for this alternate remedy, so that, a reasoned order may be issued.

GEXCOM/AE/INV/GST/7609/2025-AE-O/o COMMR-CGST-BELAPUR I/3498362/2025

Digitally signed by
Dhirendra Singh Garbyal
Date: 30-09-2025
16:38:53

(Dhirendra Singh Garbyal)
Commissioner,
CGST & C. Ex., Belapur

3. According to the above communication, the Respondents have informed the Petitioner that provisionally attached bank accounts of the Petitioner could be provisionally lifted by issuance of form GST DRC-23 if in view of the same any other immovable property of the Petitioner which is sufficient to protect the interest of the revenue is provided. The communication also records that the show cause notice has been already issued to the Petitioner tentatively raising a demand of Rs.2,07,01,514/-.

4. Mr. Patkar, on instructions, and without prejudice to his contention that the impugned attachment order is legally infirm, now states that the Petitioner is agreeable to provide security by way of immovable property in lieu of the Respondents attaching the Petitioner's bank account. On instructions, he states that the immovable property that could be held as security will be offered to the Respondents within a period of maximum four weeks from today. Upon such offer, the Respondents, to examine such offer and take a decision thereon within a week of the offer.

5. The immovable property, which is sufficient to protect the revenue's interest, given the demand of Rs.2.07 crores is found acceptable, then, the Respondents must lift the provisional attachment by issuing form GST DRC-23 or any other relevant form within timeline now indicated by us.

6. Mr. Sharma states that the Respondents will act consistent with what is stated in the communication of 30 September 2025 provided that proper immovable property valued at Rs.2.07 crores or above is offered by the Petitioner by way of security.

7. The above submissions are accepted and the parties are directed to act accordingly. Further, we also direct the Respondents to dispose of the show cause notice dated 25 September 2025 as expeditiously as possible and preferably within six weeks from today.

8. This Petition is disposed of in the above terms without any costs for order.

9. However, we clarify that the Petitioner's rights to contest that the provisional attachments order suffers from several legal infirmities is kept alive to the agitated as and when, any occasion arises to challenge the same.

10. All concerned to act upon an authenticated copy of this order.

(Advait M. Sethna, J) **(M. S. Sonak, J.)**