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

+ **W.P.(C) 2337/2025**

GLACIER MERCHANTS

.....Petitioner

Through: Mr. Mayank Gupta and Mr.
Deepanshu Gupta, Advs.

versus

**PRINCIPAL COMMISSIONER OF GOODS AND SERVICE
TAX & ANR.**

.....Respondents

Through: Mr. Atul Tripathi, SSC for R-
1/CBIC.
Mr. Diwanshu Thakur, Adv. for
R-2.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

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24.02.2025

CM APPL. 11020/2025 (Ex.)

Allowed, subject to all just exceptions.

The application is disposed of.

W.P.(C) 2337/2025

1. The writ petitioner is aggrieved by the communication dated 03 April 2023 pursuant to which the respondent no. 1 has issued debit freeze orders.

2. Undisputedly, the provisional attachment made with reference to powers conferred by Section 83 of the Central Goods and Service Tax Act, 2017 cannot operate beyond a period of twelve months. In view of the aforesaid, it is ex facie apparent that the impugned order of attachment cannot continue in law.



3. We, accordingly, render a declaration to the aforesaid effect and require the financial institution to proceed further in accordance with the above.

4. The aforesaid shall, however, be subject to any further orders that may have been passed by the respondents and the existence of any other legal impediment.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J..

FEBRUARY 24, 2025/DR