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

+ **W.P.(C) 2432/2025**

**WORLDLINK LOGISTICS THROUGH ITS PARTNER SH.
KARANVEER CHADHA**Petitioner

Through: Mr. Vineet Bhatia, Mr. Aamnaya
Jagannath Mishra, Mr. Abhinav
Sharde and Mr. Keshav Garg,
Advocates.

versus

COMMISSIONER OF DVAT AND ANR.Respondents

Through: Ms. Vaishali Gupta, Panel Counsel
(Civil) for R-1.

**CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA**

**ORDER
02.04.2025**

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1. This hearing has been done through hybrid mode.
2. The present writ petition has been filed by the Petitioner under Article 226 of the Constitution of India, challenging the attachment of its bank account held at HDFC Bank, Plot No.28, Block B, Community Centre, Janakpuri, New Delhi- 110058, bearing Account No.01292560004021.
3. The said bank account of the Petitioner was attached by the Department of Trade & Taxes, Government of NCT of Delhi.
4. On the last date of hearing i.e. 25th February, 2025, this Court recorded as under:



“2. The present writ petition has been filed by the Petitioner under Article 226 of the Constitution of India challenging the order dated 13th December, 2024 by which the bank account of the Petitioner has been frozen.

3. According to ld. Counsel for the Petitioner, the order dated 13th December 2024 arises from the recovery certificate proceeding, which was issued in respect of assessment years 2013-14, 2014-15, 2015-16.

4. It is the case of the Petitioner that the demand for the said years has already been set aside vide order dated 07th July, 2023 passed by the Special Commissioner.

5. On a query by the Court, it is submitted by ld. Counsel for Petitioner that the impugned freezing order dated 13th December, 2024 has not been communicated to the Petitioner till date.

6. Issue notice.

7. Ld. Counsel for the Respondent-Department shall place the order directing freezing of the bank account on record by the next date of hearing. In addition, ld. Counsel shall also seek instructions with respect to the exact recovery proceedings due to which the bank account freezing order has been issued. ”

5. Ld. Counsel for the Respondent submits that the concerned bank was directed to de-freeze the said bank account *vide* letter dated 03rd March, 2025 sent by the Respondent Department. Copy of the letter is also placed before the Court.

6. Ld. Counsel for the Petitioner confirms that the bank account has been de-frozen.

7. In view thereof, the present writ petition has become infructuous. The documents handed over in court are taken on record.



8. Accordingly, the writ petition is disposed of. All pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

APRIL 2, 2025/MR/ss