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* IN THE HIGH COURT OF DELHI AT NEW DELHI

\+ W.P.(C) 4049/2024 & CM APPL. 16521/2024

M/S TEHRI IRON AND STEEL CASTING LTD .....Petitioner
Through: Ms. Priyanka Goel, Adv.

versus

ADDITIONAL DIRECTOR GENERAL, DIRECTORATE GENERAL OF GOODS AND SERVICES TAX INTELLIGENCE AND ORS .....Respondents
Through: Mr. Harpreet Singh, SSC with Ms. Suhani Mathur, Mr. Jatin Gaur, Advs. Dr.B.Ramaswamy CGSC.

**CORAM:**
**JUSTICE PRATHIBA M. SINGH**
**JUSTICE SHAIL JAIN**

**ORDER**

**% 15.12.2025**

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India, *inter alia*, challenging the provisional attachment of two bank accounts of the Petitioner at Punjab National Bank bearing Account Nos. 2514002100012833 and 2514008700003868 respectively, *vide* Provisional Attachment Orders dated 11th March, 2024.

3. The submission of ld. Counsel for the Petitioner is that the one year period has lapsed in terms of Section 83 of the Central Goods and Service Tax Act, 2017 (hereinafter, *'CGST Act'*), however, the Department has issued fresh attachment orders for the said two bank accounts of the Petitioner.

4. Ld. Counsel for the Petitioner submits that the issuance of the second attachment order will be contrary to law laid down in the decision of the

Supreme Court in ***Civil Appeal No. 9543/2025*** titled '***Kesari Nandan Mobile Vs. Office of Assistant Commissioner of State Tax'***.

5. Insofar as the present writ petition is concerned, Mr. Harpreet Singh, ld. SSC for the Respondent submits that the same is challenged on the ground of territorial jurisdiction.

6. Be that as it may, considering that the only two provisional attachment orders which are under challenge are of 11th March, 2024 and one year has already lapsed in terms of Section 83 of the CGST Act, these writ petitions have become infructuous.

7. If the Petitioner wishes to challenge the subsequent attachment orders, the Petitioner is free to do so in accordance with law.

8. All rights and remedies are left open. The Court has not considered the merits of the contentions.

9. The petition is disposed of in these terms. Pending applications, if any, are also disposed of.

**PRATHIBA M. SINGH, J.**

**SHAIL JAIN, J.**

**DECEMBER 15, 2025**/*tg/ck*