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

+ **W.P.(C) 7154/2025**

M/S M V MANPOWER SERVICES PVT. LTD & ORS.

.....Petitioners

Through: Mr. Vaibhav Maheshwari, Mr. Rahul,
Ms. Vrinda Goyal, Mr. Abhimanyu
Singh, Ms. Kajal, Ms. Manisha and
Mr. Hitesh Jain, Advocates.

versus

**DIRECTORATE GENERAL OF GST INTELLIGENCE DGGI
DELHI ZONAL UNIT THROUGH ITS ADDITIONAL DIRECTOR
GENERAL & ORS.**

.....Respondents

Through: Mr. Harpreet Singh, SSC with
Ms.Suhani Mathur and Mr. Jai Ahuja,
Advocates for R-1.

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

ORDER

% 23.05.2025

1. This hearing has been done through hybrid mode.

CM APPL. 32291/2025 (exemption)

2. Allowed, subject to all just exceptions. The application stands disposed of.

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3. The Petitioner has approached this Court under Article 226 of the Constitution of India, *inter alia*, challenging the order dated 28th April, 2025 passed by the Respondent No. 1 - Directorate of GST Intelligence, (hereinafter “DGGI”) by which the bank account of the Petitioner has been



attached under Section 83 of the Central Goods and Services Tax Act, 2017 in terms of Rule 159(5) of the Central Goods and Services Tax Rules, 2017.

4. It is submitted by the Petitioner that a representation has to be made to the DGGI on 02nd May, 2025. According to the Petitioner, the defreezing of the bank account would be required in order to enable the Petitioner to pay salaries etc.

5. Mr. Harpreet Singh, Id. SSC submits that the said representation would be duly considered and decided by DGGI.

6. Accordingly, it is directed that the representation of the Petitioner shall be decided by 31st May, 2025.

7. The petition is disposed of in the above terms. All rights and remedies are left open.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 23, 2025

v/msh