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

+ **W.P.(C) 7239/2025**

M/S UNITY TRADERS

.....Petitioner

Through: Mr. Aman Kumar, Mr. Murali & Mr.
Yanthanshan T. Yanthan, Advs. (M:
8099829449)

versus

PRINCIPAL ADDITIONAL
DIRECTOR-DGGI & ANR.

.....Respondents

Through: Mr. Shubham Tyagi, SSC, CBIC and
Ms. N. Ojha, Adv. (M:9650049869)

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

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28.05.2025

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner - M/s Unity Traders under Articles 226 and 227 of the Constitution of India challenging the freezing of the bank accounts of the Petitioner *vide* communication dated 16th June, 2024.
3. On the last date of hearing i.e., 26th May, 2025, the Court was informed that an appeal has been filed against the impugned Order-in-Original dated 28th January, 2025. In view thereof, ld. Sr. Standing Counsel ('SSC') for the Respondent was directed to seek instructions.
4. Today, Mr. Tyagi, ld. SSC has sought instructions and submits that *vide* communication dated 27th May, 2025, the account number 5046084137 has been restored and freezing orders have been lifted.

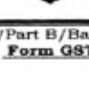
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6. A perusal of the record would reveal that in the communication dated 16th June, 2024 by the Directorate of General GST Intelligence (hereinafter ‘*DGGI*’), it states as under.

भारत गणराज्य
 गुरुग्राम औद्योगिक विकास क्षेत्र
 प्रधान, द्वितीय एवं तृतीय चतन, प्लॉट नं. 44,
 सेक्टर - 32, गुरुग्राम - 122001
 दूरभाष : 0124 - 2383024
 ईमेल : dggi.gzu@gov.in


 DIRECTORATE GENERAL OF GST
 INTELLIGENCE
 GURUGRAM ZONAL UNIT
 1st, 2nd & 3rd Floor,
 PLOT NO. 44, SECTOR-32,
 GURUGRAM - 122001
 Phone : 0124 - 2383024
 E-mail : dggi.gzurugov.in

F. No. DGGI/GZU/GR-I/29/22-23/Part B/Bank
Form GST DRC-22

Dated 16/06/2024

To,
 The Branch Manager,
 KOTAK MAHINDRA BANK LTD.,
 C 1 19A YAMUNA VIHAR DELHI 110053.

ANNEXURE P-1
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Madam/Sir,

Sub-: Provisional attachment of bank account under section 83 of CGST Act, 2017-reg

It is to inform that M/s UNITY TRADERS having principal place of business at H.NO. 96 KH NO-88, KRISHAN GALI NO 8, MAUJPUR, North East Delhi, Delhi, 110053, bearing registration number as 07IFLPK5798R120 is registered taxable person/firm under the CGST Act, 2017. Proceedings have been launched against the aforesaid taxable person/firm & its transaction with related parties with respect to issuance and availment of fraudulent ITC under section 67, 70 & 74 of the said Act to determine the tax or any other amount due from the said person. As per information available with the department, it has come to my notice that the said firm has made suspicious & fraudulent payment to the following account:

a. Account no. 5046084137.

As per the investigation conducted so far this taxpayer has wrongly availed/passed on an ITC to the tune of Rs. 1,09,72,564/-.

In order to protect the interests of Government revenue, the said bank account is hereby provisionally attached and debit frozen an amount of Rs. 1,09,72,564/- under the provisions of section 83 of CGST Act 2017.

Accordingly no debit up to Rs. 1,09,72,564/- shall be allowed from the said account or any other account opened with the same PAN except cash-credit account without department's permission. Further, transaction/bank statement since July 2017 of the said accounts & the present credit balance details of the above mentioned account no. may please be forwarded to this office. Your are also requested to submit the KYC details & other related a/c of the above mentioned a/c to the office within 7 days of receipt of this letter.

Yours Faithfully,


 (Neera) Prasad
 Pr. Additional Director, General

Copy to: M/s UNITY TRADERS registered at H.NO. 96 KH NO-88, KRISHAN GALI NO 8, MAUJPUR, North East Delhi, Delhi, 110053.



7. Pursuant thereto the Petitioner is stated to have received a letter from the Kotak Mahindra Bank that the following three accounts of the Petitioner and its proprietor have been frozen and debit freeze has been imposed.

Account Number/FDR No	A/c Holder(s) Name
1214253053	Saurav Kumar
5046084137	Unity Traders
5046420966	Unity Traders

8. In view of the fact that the appeal in respect of the impugned Order-in-Original has already been filed in terms of Section 107 of Central Goods and Services Tax Act, 2017, the final order dated 28th January, 2025 is automatically stayed. Therefore Kotak Mahindra Bank is directed to de-freeze all three accounts with immediate effect. The Department shall also issue a communication to the Kotak Mahindra Bank calling upon them to lift the debit freeze.

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

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 28, 2025/dk/Ar.