



\$~56

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 8164/2025 & CM APPL. 35679/2025, CM APPL. 35680/2025**
M/S MJ BIZCRAFTS LLP THROUGH ITS PARTNER RAJENDER KUMAR

.....Petitioner

Through: Mr. R.P. Singh, Mr. Yash Aggarwal,
Mr. Anant Vijay, Mr. Rahul Ranjan,
Advs.

versus

**CENTRAL GOODS AND SERVICES TAX DELHI SOUTH
COMMISSIONERATE THROUGH ITS COMMISSIONER & ORS.**

.....Respondents

Through: Mr. Atul Tripathi, SSC, CBIC with
Mr. Gaurav Mani Tripathi, Mr.
Shubham Mishra, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% 30.05.2025

1. This hearing has been done through hybrid mode.

CM APPL. 35680/2025 (for exemption)

2. Allowed, subject to all just exceptions. Application is disposed of.

W.P.(C) 8164/2025 & CM APPL. 35679/2025

3. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India *inter alia* seeking to quash the impugned letter dated 10th May, 2024 (hereinafter '*impugned letter*') issued under FORM GST DRC-22 *vide* which the Petitioner's Bank Account has been seized.

4. According to the Petitioner, in terms of Section 83 of the Central Goods and Service Tax Act, 2017, the impugned letter has expired as the prescribed period of validity of one year has passed. However, Mr. Tripathi, ld. Senior



Standing Counsel submits that a fresh DRC-22 has been issued.

5. Ld. Counsel for the Petitioner also submits that the Petitioner has already filed an appeal against the Order in Original dated 31st January, 2025 which has been passed the main proceedings. It is also submitted that the pre-deposit has also been made.

6. In view thereof, the present petition is dismissed as infructuous with liberty to the Petitioner to challenge the fresh DRC-22.

7. Copy of the DRC-22 is stated to have not been served. Let the same be served within a period of one week to the Petitioner on the following mobile number and email address and the same shall be uploaded on the GST portal:

- **Mob. No.: 9991074008**
- **Email: usrlegaladvisors@gmail.com**

8. All pending applications are also disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 30, 2025

Rahul/Ar