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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 10219/2025, CM APPL. 42439/2025 & CM APPL. 42440/2025**

**MS OSIYA METAL INDUSTRIES THROUGH ITS PARTNER SH
MUKESH KUMAR SHARMA**Petitioner

Through: Mr. R.P. Singh, Mr. Rahul Ranjan, Mr.
Yash Aggarwal, Mr. Nirmal Dixit and
Mr. Shivam Sharma, Advocates.

versus

**DIRECTOR GENERAL DIRECTORATE GENERAL OF GOODS
AND SERVICES TAX INTELLIGENCE & ANR.**Respondent

Through: Mr. Atul Tripathi, SSC with Mr.
Gaurav Mani Tripathi and Mr.
Shubham Mishra, Advocates for R-1.
Ms. Aditi, Advocate for R-2.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

ORDER
% 23.07.2025

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, *inter alia*, assailing the Provisional Attachment Order in Form GST DRC-22 issued on 02nd May, 2024 (hereinafter, '*impugned order*') by which the bank account of the Petitioner has been frozen in terms of Section 83 of the Central Goods and Service Tax Act, 2017 (hereinafter, '*CGST Act*'). In terms of Section 83 of the CGST Act, the impugned order would only be valid for a period of one year.
3. Mr. Atul Tripathi, Id. Sr Standing Counsel for the Respondents submits



that the CGST Department has now issued a fresh Provisional Attachment Order on 18th July, 2025.

4. This Court notes with some consternation that this writ petition was filed on 17th July, 2025 and immediately the CGST Department appears to have issued a fresh Provisional Attachment Order of the bank account. Moreover, a perusal of the panchnama would also reveal that the investigation in the present matter commenced on 2nd May, 2024 as it is evident from the panchnama but no Show Cause Notice has been issued in this matter till date.

5. In any event, since a fresh Provisional Attachment Order has been issued by the CGST Department, the present writ petition becomes infructuous. Accordingly, the Petitioner is given liberty to avail his remedies in accordance with law.

6. Let a copy of the fresh Provisional Attachment Order be supplied to Id. Counsel for the Petitioner within a period of two days.

7. Accordingly, the present writ petition is disposed of in these terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

JULY 23, 2025/MR/ck