$~2

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

\+ **W.P.(C) 12312/2025 & CM APPL. 50226/2025**

SL GOLDEN PAPTECH PVT. LTD. .....Petitioner

Through: Mr. Chinmaya Seth, Mr. A.K.Seth & Ms. Palak Mathur, Advs. (9911610547)

versus

THE PRINCIPAL ADDITIONAL DIRECTOR GENERAL, DGGI (DZU) .....Respondent

Through: Mr. Harpreet Singh, SSC, CBIC with Ms. Suhani Mathur & Mr. Jatin Gaur, Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 19.12.2025

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner under Articles 226 and 227 of the Constitution of India, *inter alia*, challenging the impugned provisional attachment orders dated 28th March, 2025 by which certain bank accounts of the Petitioner have been attached. In addition, the Petitioner also challenges the provisional attachment order dated 11th April, 2025 by which certain properties of the Petitioner have also been attached.

3. On 14th August, 2025, notice was issued in this matter. Thereafter, a counter affidavit has been filed by the Department and there are two issues that are raised in the said counter affidavit:

(i) That the total liability of the Petitioner, including the tax penalty and interest is to the tune of Rs.17.92 crores which includes Rs.8.96 crores of tax and matching penalty of Rs.8.96 crores @ 15% p.a. apart from certain further amounts;

(ii) That this is a case of evasion of GST and when the search was conducted at premises of Petitioner, data relating to three financial years i.e., 2020-23 could not be found and therefore, there is a likelihood of the evasion being much higher.

4. In response, ld. Counsel for the Petitioner submits that the following securities have already been deposited before the Department:

(i) A sum of Rs.2 crores has already been deposited which would constitute almost 25% of the tax liability amount of Rs.8.96 crores;

(ii) The following immovable properties have already been attached by the Department:

(a) Khasra No. 154/364/1 MIN and 365/1 MIN 2-2, North West Delhi, Extended Lal Dora of Village, Pooth Khurd, 110039

(b) Khasra No. 154/364/2 1-01 and 365/2 1-01, North West Delhi, Extended Lal Dora of Village, Pooth Khurd, 110039.

5. On a query from the Court, it is submitted by the ld. Counsel for the Petitioner that the bank balance in the attached bank account of the Petitioner is to the tune of approximately Rs.1.2 crores.

6. Heard. The first and foremost thing is that at the moment, a Show Cause Notice is yet to be issued to the Petitioner. The demand likely to be raised has also not been quantified. Even as per the assessment set out in the counter affidavit, the tax amount is Rs.8.96 crores.

7. On the other hand, the amount of Rs. 2 crores already lies deposited with the Department and the properties bearing nos. (i) Khasra No. 154/364/1 MIN and 365/1 MIN 2-2, North West Delhi, Extended Lal Dora of Village,

Pooth Khurd, 110039 and (ii) Khasra No. 154/364/2 1-01 and 365/2 1-01, North West Delhi, Extended Lal Dora of Village, Pooth Khurd, 110039, have already been provisionally attached *vide* attachment order dated 11th April, 2025.

8. It is further submitted on behalf of the Petitioner that the above stated properties of the Petitioner are unencumbered as of today.

9. In these overall circumstances, the stand of the Petitioner is that it needs some liquidity for its day-to-day business operations.

10. Accordingly, subject to maintaining a minimum balance of Rs.50 lakhs, the Petitioner is permitted to operate its bank account for its day-to-day business operations. The requirement of maintaining a minimum balance of Rs.50 lakhs in its bank account shall be subject to issuance of a show cause notice and further adjudication thereof. The concerned bank shall give effect to this order immediately upon receiving a copy of the same.

11. If there is any other demand which is raised against the Petitioner, the Department is free to approach this Court for modification of this order.

12. The writ petition along with pending application is disposed of in the aforesaid terms.

13. The next date of hearing fixed in the matter *i.e.*, 7th January, 2026 stands cancelled.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 19, 2025
kk/ss