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

+ **W.P.(C) 14708/2025 & CM APPL. 60390/2025**

**BHARAT KHANDELWAL PROP. DURGA HARDWARE AND
MILL STORE**Petitioner

Through: Mr. Deepak Kumar Sharma, Adv.
versus

THE UNION OF INDIA AND ANRRespondents

Through: Mr. Aditya Singla, SSC, CBIC with
Ms. Arya Suresh Nair, Mr. Akhil
Sharma & Mr. Dhananjay Gautam,
Advs.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

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23.12.2025

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner challenging the provisional attachment of various bank accounts of the Petitioner by the Directorate General of Goods & Services Tax Intelligence, Gurugram Zonal Unit (hereinafter, 'DGGI').
3. The bank accounts of the Petitioner which are attached by DGGI are as under:



Sl. No.	Form GST-DRC-22 & date	Bank Account No. & Branch	Account Holder Name
1.	DGGL/NZ/INV/Gr-C/ DurgaHardware /186/2023/ 27772 dt. 06.11.2023/	A/c No. 50100324523257 HDFC Bank A-32, Sec-9 Rohini, Delhi-110085	Bharat Khandelwal petitioner Saving A/c
2.	DGGL/NZ/INV/Gr-C/ DurgaHardware /186/2023 dt. 19.02.2024	A/c No. 21180300033404 Bank of Baroda Sec-7 Rohini, Delhi-110085	Durga Hardware & Mill Store
3.	DGGL/NZ/INV/Gr-C/ DurgaHardware /186/2023 dt. 19.02.2024	A/c No. 8111352889 Kotak Mahindra Bank	Durga Hardware & Mill Store
4.	DGGL/NZ/INV/Gr-C/ DurgaHardware /186/2023 dt. 19.02.2024	A/c no. 50200050526790 HDFC Bank A-32, Sec-9 Rohini, Delhi-110085	S. B. Trades (firm owned by wife of Petitioner
5.	DGGL/NZ/INV/Gr-C/ DurgaHardware /186/2023 dt. 19.02.2024	A/c No. 258130740322 Indusind Bank Ltd. A-1,2 Sec-9, Rohini, Delhi-85	Durga Hardware & Mill Store

4. Notice was issued in this matter *vide* order dated 22nd September, 2025 and the Petitioner was directed to file certain documents. Mr. Singla, Id. SSC was also to seek instructions in the matter.

5. Today, Mr. Singla, Id. SSC has appeared and has handed over to the Court, letters dated 03rd November, 2025 addressed by the DGGL, Gurugram Unit to all the 5 banks, clearly stating that there is no requirement for attachment of the said accounts and the accounts are restored to the account holders.

6. All the 5 letters are taken on record. Mr. Singla, Id. SSC also submits that the said letters have also been communicated to the concerned banks. This is, however, disputed by Mr. Sharma, Id. Counsel for the Petitioner.

7. Be that as it may, since the letters have now been issued to the banks to restore the account and the freezing orders have been lifted, all the banks are directed to give effect to the de-freezing orders dated 03rd November, 2025 with immediate effect upon receiving the copy of this order from the Petitioner.



8. The Department is also directed to communicate these orders to the respective banks with a 'CC' to the Petitioner's Counsel, Mr. Deepak Kumar Sharma on his mobile number 9871334472 and info.excise@gmail.com .

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

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 23, 2025/pd/ck