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

+ **W.P.(C) 17012/2025**

M/S VK ENTERPRISES THROUGH ITS PROPRIETOR SH.
VIJAY CHOPRA

.....Petitioner

Through: Mr. Vineet Bhatia, Mr. Chanderkant Singh, Ms. Aamnaya Jagannath Mishra, Mr. Abhinav Sharde, Mr. Keshav Garg, Mr. Parvesh Bansal, Mr. Rahul Bansal, Ms. Anu Aggarwal & Mr. Tanish Aggarwal, Advs.

versus

DIRECTORATE GENERAL OF GOODS AND SERVICES TAX
INTELLIGENCE, DGGI AND ORS.

.....Respondents

Through: Mr. Anurag Ojha, SSC with Mr. Dipak Raj, Mr. Priyatam Bhardwaj, Mr. Avinash Shukla & Mr. Ram Avtar Meena, Advs.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE MINI PUSHKARNA

ORDER

% **27.11.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed challenging the impugned Provisional Attachment order dated 27th April, 2024 passed by the Directorate General of GST Intelligence, Gurugram Zonal Unit (hereinafter "DGGI").
3. Vide the impugned order the bank account of the Petitioner bearing no. 2021201007409 with the Canara Bank (Paharganj Branch) has been attached.
4. It is submitted on behalf of the Petitioner that the period of one year



under Section 83 of the Central Goods and Services Tax Act, 2017 has already lapsed.

5. Notice was issued on 11th November, 2025 and Mr. Ojha, Id. SSC was requested to seek instructions.

6. Today, Id. SSC has appeared and upon instructions, submits that the DGGI *vide* its communication dated 12th November, 2025 has restored the subject bank account and withdrawn the impugned provisional attachment order. Copy of the letter has been placed on record. Let the same be taken on record.

7. The Canara Bank (Paharganj Branch), New Delhi, shall accordingly permit the Petitioner to operate the bank account bearing no.2021201007409 without any further orders from the DGGI.

8. Since the attachment order has already been withdrawn, no further orders are called for. The petition is disposed of in these terms. All pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

MINI PUSHKARNA, J.

NOVEMBER 27, 2025/pd/rm