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

\+ **W.P.(C) 18159/2025**

M/S PUNEET CHEMICALS .....Petitioner
Through: Mr. Pranay Jain, Adv.

versus

GSTO, WARD 71, DEPARTMENT OF TRADE AND TAXES, GNCTD AND ANR & ANR. .....Respondents
Through: Ms. Vaishali Gupta, Panel Counsel (Civil) GNCTD.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RENU BHATNAGAR

<u>O R D E R</u>

% **01.12.2025**

1. This hearing has been done through hybrid mode.

<u>CM APPL. 75138/2025</u>

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

<u>W.P.(C) 18159/2025</u>

3. The present petition has been filed by the Petitioner challenging, *inter alia,* the provisional attachment of the bank account no. 03312000003592 with HDFC Bank at branch BN- 11 Shalimar Bagh, New Delhi -110088 which had been attached under Section 83 of the Central Goods and Service Tax Act, 2017 *(hereinafter, 'CGST Act').*

4. By letter dated 11th September, 2025 issued by the Department of Trade & Taxes, GNCTD, Office of the GST Officer, New Delhi, the bank account of the Petitioner was attached. The said attachment appears to be based upon proceedings instituted against the Petitioner under

Section 73 of the CGST Act which led to passing of certain orders that were the subject matter of the following three writ petitions:

Writ Petition No.	***Financial Year***	***Date of issuance of SCN***	***Date of passing of Order***	***Demand (in Rs.)***
W.P.(C) 16914/2025	2017-18	23rd September, 2023	21st December, 2023	Rs. 31,56,358.80/-
W.P.(C) 16745/2025	2018-19	18th December, 2023	3rd April, 2024	Rs. 31,33,406/-
W.P.(C) 17245/2025	2019-20	23rd May, 2024	10th August, 2024	Rs. 6,46,094/-

5. Out of the above three orders, dated 21st December, 2023, was challenged in ***W.P.(C) No. 16914/2025.*** In the said writ petition, *vide* order dated 26th November, 2025, this Court has already set aside the demand raised in the order against the Petitioner in the following terms:

> *"12. However, the delay is substantial and accordingly, this Court is of the opinion and following similar orders in other matters, the impugned orders deserve to be set aside subject to costs of Rs.10,000/- in each petition. The costs to be paid to the Sales Tax Bar Association on the following bank details:*
>
> - *Name: Sales Tax Bar Association*
> - *Account No.: 90672010003811*
> - *Bank Name: Canara Bank*
> - *IFSC: CNRB0019067*
>
> *13. The Petitioner is granted time till 10th January, 2026 to file replies to the impugned SCNs. Upon filing of the replies, the Adjudicating Authority shall issue to the Petitioner, a notice for personal hearing. The personal hearing notices shall be communicated to the Petitioner on the following mobile no. and e-mail address:*
>
> - ***Mobile No.: 8527817330***
> - ***E-mail Address : prannayjaiin@gmail.com***
>
> *14. The reply filed by the Petitioner to the impugned SCNs along*

> *with the submissions made in the personal hearing proceedings shall be duly considered by the Adjudicating Authority and fresh reasoned orders with respect to the impugned SCNs shall be passed accordingly."*

6. In addition, it is also argued by Mr. Pranay Jain, ld. Counsel for the Petitioner that the GST Officer has issued the letter for provisional attachment, not the Commissioner, which would also make the said attachment untenable.

7. Be that as it may, in view of the above order of this Court dated 26th November, 2025, since the main demand raised against the Petitioner has itself been quashed by the Court and the matter has been remanded for fresh adjudication, the provisional attachment order issued pursuant to such proceedings would no longer be tenable. The said attachment order is accordingly set aside.

8. Needless to add, if any fresh order is passed against the Petitioner, the department is free to take action in accordance with law.

9. The petition is disposed of in said terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

RENU BHATNAGAR, J.

DECEMBER 1, 2025/*tg/ss*