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

\+ **W.P.(C) 564/2025**

M/S PINEVIEW TECHNOLOGY PVT LTD. .....Petitioner
Through: Mr. Ramakant Gaur, Ms. Sneha Arya, Mr. Harshi Gaur, Ms. RoopiniNandan & Ms. Meenakshi Sahu, Advs.

versus

COMMISSIONER, CGST, DELHI WEST .....Respondent
Through: Mr. Anurag Ojha, SSC

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

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

% 17.09.2025

1. This hearing has been done through hybrid mode.

2. This is a writ petition filed by the Petitioner under Article 226 ofthe Constitution of India, *inter alia*, challenging the impugned order dated 23rd February, 2024 passed by Respondent No. 1- Commissioner, CGST, Delhi West by which the bank account maintained by the Petitioner at Union Bank of India hadbeen attached.

3. Further to the previous orders of this Court directing ld. Counsel for the Respondent to seek instructions in the matter, Mr. Anurag Ojha, ld. SSC has submitted today that there has been an investigation conducted against the Petitioner in respect of evasion of Goods and Service Tax *(hereinafter, 'GST')* on the premise that the Petitioner has been supplied goods without invoices being raised and the taxable turnover has been fully suppressed.

4. According to Mr. Ojha, it was under these circumstances that a fresh provisional attachment under Section 83 of the Central Goods and Service Tax Act, 2017, was issued.

5. It is further submitted that the goods have already been confiscated and a show cause notice for tax liability is under the process of being issued.

6. Insofar as this writ petition is concerned, it challenges the provisional attachment order dated 23rd February, 2024 which has already lapsed.

7. Accordingly, this petition has become infructuous. The present petition stands disposed of in the said terms.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 17, 2025
sk/ss