IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.926 OF 2025

Aurosis Enterprises ... Petitioner
versus
The Union of India and another ... Respondents

Mr.Bharat Raichandani with Mr.B.Bahu i/by Mr.Ritaj Karker for Petitioner.

Mr.Jitendra B.Mishra, Ms.Sangeeta Yadav and Mr.Rupesh Yadav for Respondents.

CORAM: G. S. KULKARNI & AARTI SATHE, JJ.

DATE: 29th April 2026

P.C.

1. This petition under Article 226 of the Constitution of India is filed praying for the following substantive reliefs :

> "(i) Issue a writ of Certiorari or a writ, order or direction in the nature of Certiorari, quashing the communication bearing Reference No.DGGI/INV/GST/2965/2024-GrC-O/o ADG-DGGI-ZU-PUNE dated 19.12.2024, issued in Form GST DRC-22, vide which the Respondent no.2 has directed to freeze the Petitioner's current bank account No.42286265606 held at State Bank of India, Padam Singh Road, Karol Bagh, New Delhi; and/or
>
> (ii) Issue a writ of Mandamus or a writ, order or direction in the nature of Mandamus to the Respondent to de-freeze the current bank account No. 42286265606 held at State Bank of India, Padam Singh Road, Karol Bagh, New Delhi."

2. The grievance of the Petitioner is that freezing of Petitioner's bank account by the Respondents by provisional attachment order dated 19th December 2024 is arbitrary and illegal. Learned counsel for the Petitioner would submit that by virtue of Section 83(2) of Central Goods and Services Tax, 2017 (CGST Act),

the time period of one year for which the attachment can subsist, has already lapsed. Learned counsel for the Respondents Mr.Jitendra Mishra would not dispute this position. Mr.Mishra relies on the reply of Mr.Rahul Shukla, Additional Director General of GST Intelligence in opposing this petition.

3. We have heard the learned counsel for the parties. We have perused the record, without delving into any other issues which may arise, inter se, between the Petitioner and the Respondents, we are of the clear opinion that in the present case by operation of law i.e. Section 83(2) of the CGST Act the attachment has ceased to have effect. We are, therefore, inclined to dispose of this petition by declaring that the impugned attachment order dated 19th December 2024 has lapsed. As a consequence thereof, the Petitioner would be free to operate its bank account No.42286265606 held at State Bank of India, Padam Singh Road, Karol Bagh, New Delhi.

4. The State Bank of India, Padam Singh Road, Karol Bagh, New Delhi shall act on the authenticated copy of this order.

5. It is, however, clarified and as noted hereinabove, all other contentions on any other issues are expressly kept open.

6. The petition is disposed of in the aforesaid terms. No costs.

(AARTI SATHE, J.) **(G. S. KULKARNI, J.)**