IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 3643 OF 2025

M/s. Darwin Platform Infrastructure Limited ...Petitioner
Versus
Joint Commissioner of State Tax,
Investigation-A, Mumbai & Anr. ...Respondents

Mr. Aditya Algaonkar a/w. Ms. Lavanita Chityale a/w. Ms. Rupal Shrimal, a/w. Ms. Ananya Saraogi i/b. Hedgehog & Fox LLP, , for Petitioner.

Ms. Jyoti Chavan, Addl. G.P. for Respondent – State.

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

DATE: 30th April 2026

PC:

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

a. For the reasons stated above, it is prayed that this Hon'ble Court may be pleased to issue a Writ, Order or Direction in the nature of a Writ of Mandamus, Certiorari, or any other appropriate Writ, Order or Direction of this Hon'ble Court, calling for the records in the proceedings leading to the provisional attachment dated 12.03.2025 and then quash the Exhibit A, B & C said impugned provisional attachments of the three bank accounts associated with the Petitioner.

b. During the pendency of this Petition, be pleased to stay the effect and operation of the Impugned orders issued u/s 83 of the MGST Act dated 12.03.2025 and allow the Petitioner to operate the bank accounts associated with the Petitioner in order to carry out its business functions.
* State Bank of India A/c no. being 41309523630 (Cash Credit Facility)
* State Bank of India A/c no. 41308322390(Current Account)

* Bank of Maharashtra A/c no. being 60387476979 (Current Account)
* Bank of Maharashtra A/c no. being 60389420775 (Cash Credit Facility)
* ICICI Bank A/c no. being 015805010718 Fixed Deposit in the Lavasa City case.

c. During the pendency of this Petition, be pleased to stay the effect and operation of the Impugned orders issued u/s 83 of the MGST Act dated 12.03.2025 and allow the Petitioner to operate the two Cash Credit facilities associated with the Petitioner in order to carry out it's business functions.
* State Bank of India A/c no. being 41309523630 (Cash Credit Facility)
* Bank of Maharashtra A/c no. being 60389420775 (Cash Credit Facility)

2. The grievance of the Petitioner is that the freezing of the Petitioner's bank accounts vide order dated 12th March 2025, purportedly under Section 83 of the MGST Act, as well as the freezing of five bank accounts including cash credit accounts, is arbitrary and illegal. It is the Petitioner's contention that the said action is ex facie without jurisdiction and in clear contravention of the provisions of the MGST Act and the Rules framed thereunder.

3. Learned counsel for the Petitioner would submit that by virtue of Section 83 (2) of the Central Goods and Service Tax Act 2017 (CGST Act). The time period of one year for which the attachment can subsist, has already lapsed. Learned counsel for the Respondent – State Ms. Jyoti Chavan, would not dispute this position.

4. We have heard learned counsel for the parties. Though this Petition has been heard from time to time and orders have been passed in respect of the aforesaid Petition, considering the submissions as made by learned counsel on behalf of the Petitioner, we are of the view that the submissions made on behalf of

the Petitioner have considerable substance. We have perused the record, without delving into any other issue which may arise inter se between the Petitioner and the Respondents, we are of the 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 declaring that the impugned attachment dated 12th March 2025 has lapsed and further freezing of all the 5 operational bank accounts of the Petitioner including Cash Credit Accounts has also stood lapsed. We are further of the view that in any event it is settled law that Cash Credits cannot be provisionally attached. As a consequence thereof, the Petitioner would be free to operate its following Bank accounts:

* State Bank of India A/c no. being 41309523630 (Cash Credit Facility)
* State Bank of India A/c no. 41308322390(Current Account)
* Bank of Maharashtra A/c no. being 60387476979 (Current Account)
* Bank of MaharashtraA/c no. being 60389420775 (Cash Credit Facility)
* ICICI Bank A/c no. being 015805010718 Fixed Deposit in the Lavasa City case.

5. The State Bank of India, Bank of Maharashtra and ICICI Bank, respective branches and cities where the Petitioner holds aforesaid bank accounts shall act on the authenticated copy of this order.

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

7. The Petition is disposed of in the aforesaid terms. No costs.

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