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

\+ W.P.(C) 870/2026 & CM APPL. 4284/2026

SHAGUN GOEL .....Petitioner

Through: Mr. Jitin Singhal and Mr. Pravesh Bahuguna, Advs.

versus

DIRECTORATE GENERAL OF GST INTELLIGENCE & ANR.

.....Respondents

Through: Mr. Harpreet Singh, Senior Standing Counsel with Ms. Suhani Mathur and Mr. Jatin Kumar Gaur, Advs. for R-1
Mr. Amol Sharma, Mr. Ateev Mathur and Mr. Sanjay Gupta, Advs. for R-2

CORAM:
HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE AJAY DIGPAUL

O R D E R

% **21.01.2026**

CM APPL. 4283/2026

1. Exemption allowed, subject to all just exceptions.

2. The application stands disposed of.

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3. In exercise of powers under Section 83 of the Central Goods and Services Tax Act, 2017 (hereinafter “the Act”), an order of provisional attachment of Bank Account No. 135605500936, IFSC Code : ICIC0006295 came to be passed.

4. As a sequel of above, there is an embargo on the right of the petitioner to operate the said account.

5. Drawing support from Section 83 (2) of the Act, it is urged by the counsel for the petitioner that the provisional attachment shall cease to operate after a lapse of a period of one year from the date of order of provisional attachment which in this case is 3rd June, 2024.

6. Thus, we observe that the order of provisional attachment has ceased to operate from 2nd June, 2025, however, the bank and the respondent have failed to act as per statutory mandate under Section 83 (2) of the Act.

7. The counsel for the respondent submits that since the proceedings are still continuing, this Court may pass an order in accordance with the law.

8. The provisional attachment is empowered in favour of the respondent by virtue of Section 83 (1) of the Act. Such provisional attachment is valid for a period of one year from the date of the order and in case, if the appropriate action of the recovery is not effected, it appears that the said provisional attachment ceases to operate by virtue of statutory provision provided under Section 83 (2) of the Act.

9. In this case, it has been rightly pointed out by counsel for the petitioner that the provisional attachment order was issued on 3rd June, 2024 and the period of one year has expired on 2nd June, 2025.

10. In that view of the matter, the effect of Section 83 (2) of the Act will be that the order of provisional attachment shall cease to operate post 2nd June, 2025 in relation to the bank account which is referred in the impugned order dated 3rd June, 2024, which is already reproduced hereinabove.

11. This takes us to the next submission of the counsel for petitioner that the Savings Bank Account No. 072401004328; IFSC Code: ICIC0000724

was never directed to be attached under Section 83 of the Act. It is claimed by him that since the said account is clubbed with the PAN Card Number which is referred to in the order of provisional attachment dated 3rd June, 2024, the said account also stood provisionally attached.

12. From the record, we hardly find any justifiable material including that of an order under Section 83 of Act thereby attaching the said Savings Bank Account.

13. Even if the Form, which is provided under the Act, provides for the provisional attachment of the aforesaid Savings Bank Account, we are left with no other option to hold that even for the attachment of the said Savings Bank Account as well, the period of one year has also lapsed.

14. That being so, the petition stands partly allowed in terms of the prayer clause (a) which reads as under:

> *"(a) issue a writ of certiorari or any other appropriate writ, order or directions, quashing of the impugned order dated 03.06.2024 passed by the learned Pr. Additional Director General, Gurugram Zonal Unit whereby Saving Bank Account 072401004328 of the petitioner maintained at ICICI Bank Ltd. (IFSC No. ICIC0000724), Pitampura, New Delhi were provisionally attached under Section 83(1) of the CGST Act, 2017; and/or"*

15. We hereby declare that the provisional attachment ordered on 3rd June, 2024, vide the impugned order under Section 83 of the Act, in relation to M/s Aanya Traders bearing Bank A/c No. 135605500936, IFSC Code : ICIC0006295 with the ICICI Bank Ltd., Garg Plaza, 5 Community Centre, Sector-8, Rohini, Delhi – 110085 and Savings Bank Account No. 072401004328; IFSC Code: ICIC0000724 in relation to the petitioner, is non-operational under the provisions of Section 83 (2) of the Act.

16. We deem it appropriate to partly allow the petition in view of the above terms. Accordingly, the petition along with pending applications, if any, stands disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

JANUARY 21, 2026/gs/ryp