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

+ **W.P.(C) 2739/2025**

DIVINE ENTERPRISES

.....Petitioner

Through:

versus

**COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX
CENTRAL TAX DELHI SOUTH CGST COMMISSIONERATE
SOUTH**

.....Respondent

Through: Mr. Atul Tripathi, SSC, CBIC with
Mr. Akshay Sagar, Mr. Shubham
Mishra, Mr. Adv. Gaurav Mani
Tripathi, Mr. Madhav Anand, Advs.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

16.03.2026

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1. The prayer in the present petition reads thus:-

“(i) Set aside the Provisional Attachment Order dated 9th January 2025 as arbitrary, mechanical and illegal and direct the Respondent No. 1 to forthwith release the bank account of the Petitioner firm.”

2. The counsel for the respondent states that the period of 1 year in regard to the provisional attachment is already over. As a sequel of which the provisional attachment comes to an end.

3. That means the petition is rendered infructuous and is accordingly disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MARCH 16, 2026/DM/yr