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

+ **W.P.(C) 3702/2026**

GMG TRADELINK PVT. LTD.Petitioner
Through: Adv. (appearance not given)

versus

**DIRECTORATE GENERAL OF GST INTELLIGENCE HQ &
ANR.**Respondents

Through: Mr. Harpreet Singh, Senior Standing
Counsel with Ms. Suhani Mathur, Mr
Jatin Kumar Gaur, Advs.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

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23.03.2026

CM APPL. 18073/2026 (Exemption)

1. Exemption allowed, subject to all just exceptions.
2. The application stands disposed of.

**W.P.(C) 3702/2026 & CM APPL. 18072/2026 (seeking directions for
resp. to defreeze the bank account)**

3. The petitioner holds a GST registration, whose account came to be
freezed on 07th March 2025, pursuant to the statutory mandate under section
83 of the CGST Act.
4. The statutory mandate provides for such freezing period is only of an
year which already stood expired on 06th March 2026.
5. In the wake of above, we see no reason to continue the freezing of the



account of the petitioner details of which are referred to in *prayer clause b*.

6. That being so, if not required in any other proceedings, it is declared that the bank accounts of the petitioner, which were freezed on 07th March 2025, are out of the said freezing order as the statutory period of one year has already lapsed.

7. The respondents shall forthwith take steps to defreeze the account.

8. In view of the above, the petition stands disposed of accordingly.

9. Pending applications, if any, also stands disposed of.

10. Order be uploaded on the website of this Court.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MARCH 23, 2026/sky/st