



\$~3

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

+ **W.P.(C) 6137/2026 & CM APPL. 30197/2026**

**M/S SURAJ TRADING CO THROUGH ITS PROPRIETOR SH
SURAJ KUMAR**

.....Petitioner

Through: Mr. R. P. Singh, Mr. Anant Vijay,
Mr. Aman Sinha and Mr. Nirmal
Dixit, Advs.

versus

**DIRECTORATE GENERAL OF GOODS AND SERVICES TAX
INTELLIGENCE THROUGH ITS PRINCIPAL ADDITIONAL
DIRECTOR GENERAL & ANR.**

.....Respondents

Through: Mr. Shashank Sharma, SSC and
Ms. Malika Kumari, Adv.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

%

13.05.2026

1. The order of attachment under Section 83 of the Central Goods & Service Tax Act, 2017 (hereinafter '**the CGST Act**'), is of 2nd April, 2024.
2. The Sub-Section 2 of Section 83 of the CGST Act makes such order valid for a period of one year from the date of attachment.
3. Since the period has already expired and there is no other cause to continue with the order of attachment beyond the statutory period, we deem it appropriate to allow the present petition in terms of prayer clause (a).
4. The attachment be removed forthwith by the respondents.



5. The petition, along with pending applications, if any, stands disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MAY 13, 2026/AS/sg