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

\# **CNR No. DLHC010322052025**

\+ W.P.(C) 6947/2025, CM APPL. 31446/2025

M/S. HI TECH PIPES LIMITED .....Petitioner

Through: Ms. Kiran Suri, Sr. Adv. with Mr. Purvesh Buttan, Ms. Nishita Gupta, Advs. with Mr. Mayank Sharma, AR.

versus

GOVT OF NCT OF DELHI AND OTHERS .....Respondents

Through: Mr. Sumit K. Batra, Ms. Priyanka Jindal, Advs. for GNCTD.
Mr. Santosh Kumar Rout, Standing Counsel for R-3.

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MR. JUSTICE BHARAT PARASHAR

O R D E R

% 05.10.2026

1. Through the present Writ Petition, the Petitioner prays for the following reliefs:

> *"a) Issue a writ or a direction in the nature of certiorari and/or any other Writ, Order or direction particularly in the nature dt.02.05.2025 of Writ of Certiorari and quash the letter/notice produced at Annexure No.7 as arbitrary, unreasonable, unfair and also violative of Article 14 and 21 of the Constitution of India.*
>
> *b) Issue a writ or a direction in the nature of mandamus and/or any other Writ, Order or direction particularly in the nature of Writ of mandamus directing the respondents to remove from the website, if uploaded, the copy of the memorandum produced at Annexure 7.*
>
> *c) Issue a writ or a direction in the nature of mandamus nd/or any other Writ, Order or direction particularly in the nature of Writ of mandamus directing respondent no. 3 to not to stop the petitioner in any manner to not to operate the bank account bearing*

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no.00000055008079860 in the manner the petitioner company wants."

2. On 21.05.2025, the following order was passed:

"1. This hearing has been done through hybrid mode.

CM APPL. 31484/2025 (exemption)

2. Allowed, subject to all just exceptions. The application stands disposed of.

W.P.(C) 6947/2025 CM APPL. 31446/2025

3. The present petition has been filed under Article 226 of the Constitution of India challenging the impugned letter dated 2nd May, 2025 issued by Respondent No.2-Goods and Service Tax Officer Ward No. 23 to State Bank of India by which the bank account of the Petitioner is sought to be frozen.

4. As per the said letter dated 2nd May, 2025, a demand of tax and penalty to the tune of Rs.3,81,71,415/- stands against the Petitioner and the same has not been deposited by the Petitioner. The notice has been issued by the Respondents-GST Department under Section 139 of the Land Reforms Act, 1954 seeking to recover the said amount like land revenue.

5. Ms. Kiran Suri, ld. Senior Counsel for the Petitioner, submits that the Petitioner has never received a Show Cause Notice or any Order in Original passed in this matter.

6. Issue notice.

7. Mr. Sumit K. Batra, ld. Counsel for the Respondent/GNCTD, accepts notice.

8. In the meantime, subject to deposit of 10% of the demanded amount i.e., Rs.3,81,71,415/- with the worthy Registrar General of this Court by 15th July, 2025, there shall be a stay of the following:

(i) the letter/email communication dated 19th May, 2025 issued by State Bank of India to the Petitioner; and

(ii) the letter dated 02nd May, 2025 issued by Respondent No.2 to the State Bank of India seeking to freeze the bank account.

9. Upon the deposit being made, the same shall be retained in a fixed deposit on auto renewal mode.

10. List on 08th September, 2025.

11. Dasti."

3. Today, learned counsel representing the Respondents have produced a chart reflecting that the Petitioner has already paid its dues

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as reflected in Table 2. However, learned counsel submits that the penalty amount of Rs.10,000/- (Rs.5,000/- each) is still pending.

4. Learned senior counsel representing the Petitioner submits that the aforesaid amount shall be paid by the Petitioner within a period of one (01) week.

5. The Petitioner is bound down by the statement made by the learned senior counsel representing the Petitioner.

6. Keeping in view the aforesaid position, no further order is required to be passed in the present Writ Petition.

7. The present Writ Petition is accordingly disposed of.

8. At this stage, learned senior counsel representing the Petitioner submits that an amount Rs.38,17,142/- is deposited by the Petitioner with the Registry of this Court.

9. Accordingly, the Registry is directed to release the aforestated amount, along with accrued interest, if any, to the Petitioner within a period of one (01) week.

10. The pending application also stand closed.

ANIL KSHETARPAL, J.

BHARAT PARASHAR, J.

OCTOBER 05, 2026
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