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

\# **CNR No. DLHC010509882026**

\+ W.P.(C) 15664/2026, CM APPL. 73380/2026, CM APPL. 73381/2026

KAMLASANA IMPEX PRIVATE LIMITED .....Petitioner

Through: Mr. Pulkit Verma, Mr. Saket Jain, Advs.

versus

DIRECTOR GENERAL OF GST INTELLIGENCE (HQ) DELHI) & ANR. .....Respondents

Through: Mr. Anurag Ojha, SSC Mr. Dipak Raj, Mr. Aditya Chaudhary, Mr. Ashish Chaudhary, Advs. for DGGI.
Mr. Vishal Chadha, SSC with Mr. Chandan Kumar, Adv.

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

O R D E R

% 27.10.2026

1. Through the present Writ Petition, the Petitioner *inter alia* seeks the following reliefs:

> *"a) A Writ of Mandamus under Article 226/227 of the Constitution of India declaring the impugned seizure of cash amounting to Rs. 57,89,500/- during search dated 22.12.2025 as unlawful, wholly without jurisdiction and ultra vires Section 67 of the Central GST Act along with consequential proceeding and actions arising therefrom; Or/and.*
>
> *b) A Writ of Certiorari under Article 226/227 of the Constitution of India quashing/set aside the impugned order dated 26.12.2025 passed by the Respondent No. 1 in Form GST DRC-22 under Section 83(1) of the Central Goods and Services Tax Act, 2017; Or/and.*
>
> *c) A Writ of Mandamus under Article 226/227 of the Constitution of India directing Respondent No. 1 to return/release the documents and*

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electronic devices seized pursuant to orders dated 22.12.2025 issued in Form GST INS- 02 under Rule 139(2) of the Central Goods and Services Tax Rules, 2017;"

2. The allegation against the Petitioner is that its Director was operating three fake firms to generate fraudulent Input Tax Credit ('ITC'). The Director was arrested on 05.02.2026 and was granted bail on 07.04.2026.

3. The cash amounting to Rs.57,89,500/-, taken into custody during the search conducted on 22.12.2025, was deposited into the Petitioner's bank account on 29.12.2025. The said account stands provisionally attached by the order dated 26.12.2025 issued in Form GST DRC-22 under Section 83(1) of the Central Goods and Services Tax Act, 2017 ('CGST Act').

4. The Petitioner has a statutory remedy against the provisional attachment by filing objections in Form GST DRC-22A under Rule 159(5) of the Central Goods and Services Tax Rules, 2017 ('CGST Rules'). The Petitioner is at liberty to avail of that remedy and raise all grounds available in law against the attachment. In view of the subsequent deposit of the cash into the Petitioner's account and the subsisting provisional attachment, no separate direction for release of the amount is issued at this stage.

5. It is also clarified that, under Section 83(2) of the CGST Act, the provisional attachment shall cease to have effect upon the expiry of one year from the date of the attachment order.

6. As regards the release of the documents and electronic devices seized pursuant to the orders dated 22.12.2025 issued in Form GST INS-02, the Petitioner has already submitted a representation dated 16.05.2026.

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7. Respondent No.1 shall ensure that the said representation is considered and decided by the competent authority, in accordance with law, within one month from today.

8. No opinion is expressed on the merits of the provisional attachment or the Petitioner's entitlement to release of the seized documents and electronic devices.

9. With these observations and directions, the present Writ Petition, along with the pending applications, is disposed of.

ANIL KSHETARPAL, J.

BHARAT PARASHAR, J.

OCTOBER 27, 2026
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