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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**+ **W.P.(C) 9063/2022**

NAUTILUS METAL CRAFTS PVT. LTD. Petitioner

Through: Ms Anjali Jha Manish, Advocate

versus

PRINCIPAL ADDITIONAL DIRECTOR GENERAL & ANR.

.... Respondents

Through: Mr Aditya Singla, Sr. Standing Counsel
for DGGI with Mr Adhishwar Suri, Mr
Yatharth Singh and Mr Achin Sondhi,
Advocates**CORAM:****HON'BLE MR JUSTICE RAJIV SHAKDHER****HON'BLE MS JUSTICE TARA VITASTA GANJU****ORDER**

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02.06.2022**[Physical Hearing/Hybrid Hearing (as per request)]**

1. The substantive prayers made in the writ petition read as follows :
 - (a) *Issue a writ, order and direction in the nature of certiorari to set-aside the order bearing F.No. 278 / INT / DGGI / HQ / 2019 / 14170 dated 09.03.2020 passed by the principal Additional Director General, DGGI Headquarters, New Delhi provisionally attaching the current bank account bearing No.919020035176418 maintained at Axis Bank, Sadar Bazar of the Petitioner; and/or*
 - (b) *Issue a writ, order and direction in the nature of mandamus to de-freeze the bank current account bearing No.919020035176418 maintained at Axis Bank, Sadar Bazar of the Petitioner; and/or*
 - (c) *Issue a writ, order or direction in the nature of certiorari to set aside the order bearing F.No. 278/INT/DGGI/HQ/2019/14168 dated 09.03.2020 passed by the Principal Additional Director General, Headquarters, New Delhi freezing the current bank account bearing No.034305003423 maintained at M/s. ICICI Bank, Barakhamba Road of the Petitioner; and/or*
 - (d) *Issue a writ, order or direction in the nature of mandamus to de-freeze the current bank account bearing No.034305003423 maintained at M/s. ICICI Bank, Barakhamba Road of the Petitioner; and*
 - (e) *Issue a writ, order and direction in the nature of certiorari to set-aside the order / communication vide which electronic credit ledger of the Petitioner had been blocked on 12.01.2021 vide reference No. BL0701210000372 for the period from 01.01.2021 to 31.01.2021, by the Respondent; and/or*

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KUMAR SACHDEV
Signing Date: 02.06.2022
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(f) Issue a writ, order and direction in the nature of mandamus to the respondent to de-block the electronic credit ledger, which had been blocked on 12.01.2021 vide reference no. BL0701210000372 qua the provision of Rule 86A(3) of the CGST Rules, 2017.”

2. Issue notice.
- 2.1. Mr Aditya Singla accepts notice on behalf of the respondents.
3. Mr Singla, who appears on behalf of the respondents, says that he has obtained instructions in the matter.
4. According to Mr Singla, the reliefs sought in prayer clause (a) to (d) can be allowed straight away.
- 4.1. It is ordered accordingly.
5. Therefore, what needs to be examined are prayer clauses (e) and (f).
- 5.1. Mr Singla says that the respondents presently arrayed in the writ petition are not the ones, who are concerned with the said reliefs sought by the petitioner.
6. Given this position, Ms Anjali J. Manish, who appears on behalf of the petitioner, says that she will take steps to array the jurisdictional Commissionerate as a party.
- 6.1. Leave, in that behalf, is granted.
7. List the matter on 31.08.2022.
8. The parties including the concerned banks i.e., Axis Bank and ICICI Bank, will act based on the digitally signed copy of this order.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

JUNE 2, 2022/rhc
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[Click here to check corrigendum, if any](#)
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