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

+ **W.P.(C) 9061/2022**

M/S. JBB APPARELS PVT. LTD. .... Petitioner

Through: Ms Anjali Jha Manish, Advocate

*versus*

PRINCIPAL ADDITIONAL DIRECTOR GENERAL OF GST  
INTELLIGENCE AND 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**

**02.06.2022**

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

1. The substantive prayers made in the writ petition read as follows :

*“(a) Issue a writ, order or direction in the nature of certiorari to set aside the order bearing F.No. 278/INT/DGGI/HQ/2019/14162 dated 09.03.2020 passed by the Principal Additional Director General, Headquarters, New Delhi freezing the current bank account bearing No.918020014061523 maintained at axis bank, Sadar Bazar of the Petitioner; and/or*

*(b) Issue a writ, order or direction in the nature of mandamus to de-freeze the current bank account bearing No.918020014061523 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/2019/14160 dated 09.03.2020 passed by the Principal Additional Director General, Headquarters, New Delhi freezing the current bank account bearing No.05860200001645 maintained at Bank of Baroda, BOB Building Parliament, 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.05860200001645 maintained at Bank of Baroda, BOB Building Parliament of the Petitioner; and/or*

*(e) Issue a writ, order or direction in the nature of certiorari to set*

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*aside the order bearing F.No. 278/INT/DGGI/HQ/2019/14158 dated 09.03.2020 passed by the Principal Additional Director General, Headquarters, New Delhi freezing the current bank account bearing No.07165002491 maintained at ICICI Bank, Barakhamba Road of the Petitioner; and/or*

*(f) Issue a writ, order or direction in the nature of mandamus to de-freeze the current bank account bearing No.07165002491 maintained at ICICI Bank, Barakhamba Road of the Petitioner; and*

*(g) Issue a writ, order or direction in the nature of certiorari to set aside the order / communication vide which Electronic Credit Ledger of the Petitioner had been blocked on 17.11.2020 vide Reference No. BL0711200000244 for the period from 01.11.2020 to 30.11.2020, by the Respondent; and/or*

*(h) Issue a writ, order or direction in the nature of mandamus to the Respondent to de-block the Electronic Credit Ledger, which had been blocked on 17.11.2020 vide Reference No. BL0711200000244 qua the provision of Rule 86A(3) of the CGST Rule 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 he has obtained instructions in the matter.

4. According to Mr Singla, the reliefs sought in prayer clause (a) to (f) can be allowed straight away.

4.1. It is ordered accordingly.

5. Therefore, what needs to be examined are prayer clauses (g) and (h).

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, Bank of Baroda 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**

*Click here to check corrigendum, if any*