
(2025) 10 DH CK 0010

Delhi HC

Case No: Writ Petition (C) No. 16259 Of 2025 & Civil Miscellaneous Application No. 66504 Of 2025

GMG Tradelink Pvt. Ltd

APPELLANT

Vs

Directorate General Of
GST Intelligence Hq &
Ors

RESPONDENT

Date of Decision: Oct. 27, 2025

Acts Referred:

- Constitution of India, 1950 — Article 226
- Central Goods and Services Tax Act, 2017 — Section 83, 122(1A)
- Central Goods and Services Tax Rules, 2017 — Rule 159(5)

Citation: (2025) 10 DH CK 0010

Hon'ble Judges: Prathiba M. Singh, J; Shail Jain, J

Bench: Division Bench

Advocate: Yatharth Rohila, Nihal Singh Shekhawat, Kanak Kaushal, Harpreet Singh, Suhani Mathur, Jai Ahuja

Final Decision: Allowed

Judgement

Prathiba M. Singh, J

1. This hearing has been done through hybrid mode.

CM APPL.66505/2025 (Exemption)

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

W.P.(C) 16259/2025 & CM APPL.66504/2025 (stay)

3. The present petition has been filed by the Petitioner - M/S GMG Tradelink Pvt. Ltd. under Article 226 of the Constitution of India, inter alia, assailing the impugned order

dated 6th March, 2025 passed by the Principal Additional Director General, Directorate General of GST Intelligence, Head quarters (hereinafter, 'impugned order').

4. Vide the impugned order, Petitioner's current accounts in ICICI Bank Ltd., Bhiwani Mandi Branch, bearing No.s 360005000924 and 3600055000149 have been provisionally attached.

5. Ld. Counsel for the Petitioner submits that the impugned order, directing provisional attachment of the Petitioner's bank accounts, was passed by the Principal Additional Director General, Directorate General of GST Intelligence, Head quarters.

6. Further, it is submitted on behalf of the Id. Counsel for the Petitioner that the aforesaid Authority is not duly authorized under Section 83 of the Central Goods and Services Tax Act, 2017 (hereinafter, 'CGST Act'), to exercise such powers.

7. Section 83 of the CGST Act reads as under:

"Section 83. Provisional attachment to protect revenue in certain cases.

[(1)Where, after the initiation of any proceeding under Chapter XII, Chapter XIV or Chapter XV, the Commissioner is of the opinion that for the purpose of protecting the interest of the Government revenue it is necessary so to do, he may, by order in writing, attach provisionally, any property, including bank account, belonging to the taxable person or any person specified in sub-section (1A) of section 122, in such manner as may be prescribed.]

(2) Every such provisional attachment shall cease to have effect after the expiry of a period of one year from the date of the order made under sub-section (1)."

8. Additionally, Id. Counsel on behalf of the Petitioner submits that the Petitioner has filed an application raising objections against the provisional attachment, dated 2nd September, 2025, before the Commissioner, DGGI, New Delhi, under Rule 159(5) of the Central Goods and Services Tax Rules, 2017. The said objections relate to the competence of the Authority directing provisional attachment of Petitioner's bank accounts.

9. Issue notice. Mr. Harpreet Singh, Id. SSC accepts notice on behalf of the Respondent.

10. Ld. SSC on behalf of the Respondents has placed on record **Notification No. 14/2017** dated 1st July, 2017, issued by Ministry of Finance, Department of Revenue, Central Board of Excise and Customs (hereinafter, 'Notification dated 1st July, 2017'), to the effect that the Principal, Additional Director General, Goods and Services Tax

Intelligence is equivalent to Principal Commissioner, Goods and Services Tax.

11. In this regard, Notification dated 1st July, 2017 reads as under:

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs**

Notification No. 14/2017 – Central Tax

**New Delhi, the 1st July, 2017
10 Ashadha, 1939 Saka**

G.S.R. (E).- In exercise of the powers conferred under section 3 read with section 5 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and section 3 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Board of Excise and Customs hereby appoints the officers in the Directorate General of Goods and Services Tax Intelligence, Directorate General of Goods and Services Tax and Directorate General of Audit as specified in column (2) of the Table below, as central tax officers and invests them with all the powers under the Central Goods and Services Tax Act, 2017 and the Integrated Goods and Services Tax Act, 2017 and the rules made there under, throughout the territory of India, as are exercisable by the central tax officers of the corresponding rank as specified in column (3) of the said Table, namely:-

TABLE

Sl. No.	Officers	Officers whose powers are to be exercised
(1)	(2)	(3)
1.	Principal Director General, Goods and Services Tax Intelligence or Principal Director General, Goods and Services Tax	Principal Chief Commissioner
2.	Director General, Audit	Chief Commissioner
3.	Principal Additional Director General, Goods and Services Tax Intelligence or Principal Additional Director General, Goods and Services Tax or Principal Additional Director General, Audit	Principal Commissioner
4.	Additional Director General, Goods and Services Tax Intelligence or Additional Director General, Goods and Services Tax or Additional Director General, Audit	Commissioner
5.	Additional Director, Goods and Services Tax Intelligence or Additional Director, Goods and Services Tax or Additional Director, Audit	Additional Commissioner
6.	Joint Director, Goods and Services Tax Intelligence or Joint Director, Goods and Services Tax or Joint Director, Audit	Joint Commissioner
7.	Deputy/Assistant Director, Goods and Services Tax Intelligence or Deputy/Assistant Director,	Deputy Commissioner or Assistant Commissioner

12. Heard. In view of the aforesaid Notification dated 1st July, 2017, the above plea made by the Petitioner would not be sustainable.

13. Additionally, the Petitioner is permitted to file fresh objections in respect of the provisional attachment, and upon filing of the same, the reasons of the provisional attachment shall be communicated to the Petitioner within a period of two weeks.

14. Upon such communication, all remedies of the Petitioner shall be left open to be availed of in accordance with law.

15. Accordingly, the present writ petition is disposed of in above terms. The pending applications, if any, are also disposed of.