



**IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH**

**CWP No.26097 of 2022
Date of Decision: 23.07.2025**

M/s Haryana Steel Mongers Pvt. Ltd.

...Petitioner

Versus

Union of India and another

...Respondents

**CORAM: HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MRS. JUSTICE MEENAKSHI I. MEHTA**

Present:- Mr. Deepak Gautam, Advocate
for petitioner.

Mr. Sourabh Goel, Senior Standing Counsel, CBITC.

LISA GILL, J.(Oral)

1. Prayer in this writ-petition is for setting-aside/quashing impugned order dated 30.08.2022 (Annexure P-7) as well as order dated 24.05.2022 (Annexure P-4) and for issuance of direction to respondents to release the bank account(s) directed to be freezed, as mentioned in impugned orders and to refund the amount of Rs.30,00,000/- to petitioner.

2. Learned counsel for respondents fairly submits that order of provisional attachment is not in force any longer and he refers to communication dated 23.07.2025 received by him via *e-mail*, which reads as under: -

“Sir,

In r/o M/s Haryana Steel Mongers Pvt. Ltd., the department is in process of deattachment of bank account(s) provisionally

attached under Section 83 of CGST Act, 2017. For your information please.

Regards//”

3. It is submitted that this writ-petition is, thus, rendered infructuous in view of the above.

4. Learned counsel for petitioner submits that in case, necessary action is taken immediately in respect to de-attachment of bank account(s), the matter would, indeed, be rendered infructuous and petitioner does not press the prayer in respect to refund of amount of Rs.30,00,000/-, at this stage, though liberty be afforded to challenge subsequent proceedings which have culminated in issuance of order in original dated 28.01.2025.

5. Keeping in view the facts and circumstances as above, it is directed that necessary action in respect to de-attachment of bank accounts, as has been proposed, be taken forth-with by respondents.

6. Writ-petition is disposed of accordingly, with liberty as aforesaid to petitioner.

**(LISA GILL)
JUDGE**

23.07.2025
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**(MEENAKSHI I. MEHTA)
JUDGE**

Whether speaking/reasoned: Yes/No
Whether Reportable: Yes/No