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

+ **W.P.(C) 6836/2024**

**AIMLAY PRIVATE LIMITED (THROUGH THE DIRECTOR SH. RAKESH GUPTA) & ORS.** .....Petitioners

Through: Mr. Sunil Dalal, Sr. Adv. along with  
Mr. Jitin Singhal, Mr. Nikhil Beniwal,  
Mr. Vikram Singh Dalal, Mr. Navish  
Bhati, Mr. Mahabir Singh and Ms.  
Sanchita Beniwal, Advs.

versus

**COMMISSIONER OF CENTRAL TAX (DELHI WEST) & ORS.**

.....Respondents

Through: Mr. Anurag Ojha, Sr.SC along with  
Mr. Kumar Abhishek, Mr. Subham  
Kumar, Ms. Seema Tyagi, Ms. Veena  
Tyagi, Mr. Rajeev L. Seth and Mr.  
Sunder Singh, Advs.

**CORAM:**

**HON'BLE MR. JUSTICE VIBHU BAKHRU**

**HON'BLE MR. JUSTICE SACHIN DATTA**

**ORDER**

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**25.07.2024**

**CM APPL.41881/2024 (early hearing) in W.P.(C) 6836/2024**

1. This is an application filed by the petitioners seeking early hearing of the present petition.
2. For the reasons stated in the application, the same is allowed.
3. The petition is taken up for hearing.

**W.P.(C) 6836/2024**

4. The petitioners have filed the present petition, *inter alia*, praying as under:



*“(a) to issue a writ of certiorari or any other appropriate writ, order or directions, quashing the order dated 16.04.2024 passed by the learned Commissioner of Central Tax, Delhi West [Respondent No.1] and consequently quashing of order dated 20.11.2023 passed by the learned Commissioner, Central Tax, Delhi West whereby he provisionally attached the current Bank Account No. 082805001395 of the petitioner no. 1 and Bank Account No. 082805002086 of the petitioner no. 2 and other bank accounts having same PAN maintained at ICICI Bank Ltd, Rohini, Sector-24, New Delhi [IFSC Code ICIC0000828];*  
*(b) to issue a writ of mandamus or any other appropriate writ; order or directions to the respondents to return the assets including laptops, CPUs, Mobile Phones etc. which were seized as per seizure memos dated 16.11.2023 at the officer and residential premises of the petitioners;*  
*(c) pass any other or further order/orders which Your Lordships may deem fit and proper in the interest of justice.”*

5. It is apparent from the above that the reliefs claimed by the petitioner in the present petition are three-fold. First, the petitioners challenge the orders dated 16.04.2024 and 20.11.2023 (hereafter *the impugned orders*), passed by the Commissioner, Central Tax, Delhi West [Respondent No.1 (hereafter *the Commissioner*)], provisionally attaching the bank accounts of petitioner no.1 and its Directors’. Second, the petitioners pray that directions be issued to the Commissioner for returning the petitioners’ assets, including laptops, CPUs, Mobile Phones etc., which were seized during the search and seizure operations conducted on 16.11.2023.

6. In so far as the petitioners’ challenge to the impugned orders freezing the bank account is concerned, this Court had by an order dated 20.03.2024 permitted the petitioners to make an application to the Commissioner to permit limited operations of their bank accounts to enable petitioner no.1 company to continue as a going concern. The representative of the petitioners was directed to appear before the concerned officer on 02.04.2024 at 02:30 PM for the said purpose.



7. In compliance with the said directions, the petitioners had appeared before the Commissioner and advanced submissions. Thereafter, the Commissioner passed a speaking order dated 16.04.2024 setting out in detail, its reasons for not acceding to the petitioners' prayer and justifying the impugned orders for freezing the bank accounts in question.

8. In view of the above, learned senior counsel for the petitioners does not, at this stage, press any relief regarding the freezing of the bank accounts.

9. The second relief sought by the petitioners is regarding return of the laptops, CPUs, Mobile Phones and other documents, which were seized during the search and seizure operations.

10. Concededly, the petitioners are entitled to make copies under Section 67(5) of the Central Goods and Services Tax Act, 2017 (hereafter the *CGST Act*) and extracts of any documents seized under Section 67(2) of *CGST Act*.

11. In terms of Section 67(3) of *CGST Act*, all documents, books or things seized under Section 67 (2) of *CGST Act*, are required to be returned to the person from whom the same are seized within the period not exceeding 30 days from the date of issuance of the notice.

12. The Commissioner had considered the said provisions and permitted the petitioners to obtain copies of the documents and data on the seized assets/devices on a mutually convenient date.

13. In these circumstances, the Commissioner may retain the documents, records, laptops, CPUS and Mobile Phones which were seized but only till the time, the same are required and in any event not later than 30 days after issuance of notice, as required under Section 67(3) of the *CGST Act*, 2017.



14. In the meanwhile, the Commissioner shall ensure that copies of the documents and data on devices available in the mobile phones, CPUs, laptops and other records, which were seized are made available to the petitioners.

15. It is submitted on behalf of the petitioners that although the petitioners have provided a hard disk of 01 Terabyte, the respondents are compelling the petitioners to give further hard disks.

16. We request the Commissioner to examine this aspect and ensure that the copy of the data is not withheld from the petitioners.

17. Mr. Ojha, learned counsel appearing for the respondents, contests the said prayer. However, it is seen that the counter-affidavit filed by the respondents is not on record. The respondents shall ensure that the same is placed on record before the next date of hearing.

18. List for hearing on the aforesaid aspect on 20.08.2024, the date already fixed.

**VIBHU BAKHRU, J**

**SACHIN DATTA, J**

**JULY 25, 2024/cl**