

SC: Upholds HC Order Allowing Conditional Release of Bank Account Attachment under GST

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REFER THE DECISION OF THE HON'BLE SUPREME COURT OF INDIA IN THE CASE OF

Deputy Commissioner ST vs. Wingtech Mobile Communications (India) Pvt. Ltd.
Citation: (2025) 35 Centax 179 (S.C)

When the tax authorities provisionally attached the bank account of **Wingtech Mobile Communications (India) Pvt. Ltd.** to recover alleged GST dues, the company approached the **High Court** seeking relief.

The High Court observed that while the interests of the Revenue must be protected, a complete freeze on the business's bank account could cripple its operations. Striking a balance, the Court directed that the **attachment may be lifted**, provided the company **maintains a minimum balance** in the account and gives an **undertaking** to preserve the amount corresponding to what the authorities had refunded.

Unhappy with this conditional relief, the Department approached the **Supreme Court**. However, the apex court found **no reason to interfere**. It noted that the High Court's approach was fair, as it protected both sides — ensuring the government's recovery interests while allowing the assessee to continue business activities.

With these observations, the Supreme Court disposed of the SLP, effectively upholding the High Court's conditional order.

// भगवान महावीर का संदेश //

"जीवो और जीने दो" — यही हो हमारा संकल्प।

🙏 जय जिनेन्द्र! 🙏