

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 11360 OF 2026

Swadeshi Civil Infrastructure Pvt. Ltd.

... Petitioner

Versus

Union of India & Ors.

... Respondents

Mr. Ranit Basu a/w. Ms. Maitri Malde, Ms. Harshada Nirmal and Ms.
Dua Shaikh for the Petitioner.
Ms. Sangeeta Yadav for the Respondents.

CORAM : M. S. KARNIK AND
SANDESH D. PATIL, JJ.
DATED : 31st AUGUST, 2026.

P.C. :

1. Heard learned counsel for the petitioner.
2. It is the submission of learned counsel for the petitioner that even before the impugned order was served on the petitioner, the bank account was attached. It is only when the bank account was attached, that the petitioner came to know of the passing of the impugned order. Learned counsel for the petitioner submits that there is remedy of preferring an appeal against the order passed by the adjudicating officer. It is further submitted that the coercive

action of attaching the bank account is not justified and hence the petitioner has approached this Court.

3. We find that the present petition has been filed within the time otherwise required for preferring an appeal. The petition has been filed bonafide. In the facts of this case, it would be appropriate if the petitioner is permitted to file an appeal before the appellate authority challenging the order passed by the adjudicating officer i.e. the Assistant Commissioner of GST. It would be open for the petitioner to file an appropriate application for lifting the attachment of the bank account on the grounds as raised in this petition. If the appeal is preferred within a period of four weeks from today, the same shall be entertained on merits and the objections of limitation shall not come in the way of the adjudication of the appeal.

4. Keeping all contentions open, the petition is disposed of.

(SANDESH D. PATIL, J.)

(M. S. KARNIK, J.)