

**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD****R/SPECIAL CIVIL APPLICATION NO. 7681 of 2026**

=====

PINANK RASHEHKUMAR VIN  
Versus  
ASSISTANT COMMISSIONER, UNIT 50

=====

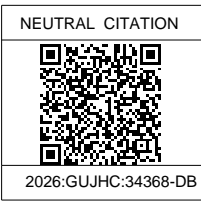
Appearance:  
DARSHAN R PATEL(8486) for the Petitioner(s) No. 1  
MR UTKARSH R SHARMA(6157) for the Respondent(s) No. 1

=====

**CORAM: HONOURABLE MR. JUSTICE A.S. SUPEHIA**  
and  
**HONOURABLE MS. JUSTICE VAIBHAVI D. NANAVATI**

**Date : 10/06/2026**  
**ORAL ORDER**  
**(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)**

1. When the matter is taken up for hearing, learned AGP Mr. Raj Tanna, upon instructions of Ms. Namrata Ghataliya, State Tax Officer, Unit-50, Anand, has submitted that the original Directors of the company had abandoned the business and initially an amount of Rs.12 lakhs were recovered from the company. However, thereafter, despite efforts having been made, since no one appeared on behalf of the company, the respondents were constrained to attach the petitioner's bank account. Upon instructions, learned AGP Mr. Tanna has candidly admitted that there are no findings recorded under Form DRC-18 categorically holding that it was not possible to recover the amount from the company hence, the department was constrained to recover the amount by attaching the bank account of the petitioner. He has further urged that an opportunity may be given to the respondent authorities to take appropriate recourse under the law, to recover the outstanding amount from the Directors and such action would be necessitated since the Directors were not responding to the communications issued by the respondent authority.



2. Under such circumstances and in light of the aforesaid facts, we direct the respondent authorities to release the attachment of bank accounts of the petitioner being maintained with Kotak Mahindra Bank, bearing Account Nos. 8120010007889, Fixed Deposit No.6449102503 and Fixed Deposit No. 6449102510 and Demat Account No.1201220000083189 forthwith, within a period of two days.
3. We further clarify that liberty is reserved in favour of the respondent authorities to take appropriate recourse in accordance with law, for recovery of the outstanding amount either from the company or from the responsible Directors.
4. With the aforesaid directions, the present writ petition is allowed to the aforesaid extent.

**(A. S. SUPEHIA, J)**

**(VAIBHAVI D. NANAVATI,J)**

Radhika/2