



IN THE HIGH COURT OF ORISSA AT CUTTACK

**W.P.(C) No.19954 of 2025**

*Pawan Kumar Sundarka & ....*  
*Ors.*

*Petitioner(s)*

*Mr. Durga Prasanna Mishra Adv.*

-versus-

*Branch Manager, HDFC ....*  
*Bank Ltd., Jholasahi,*  
*Cuttack & Ors.*

*Opposite Party(s)*

*Mr. S. Sourav, Adv.*

**CORAM:**

**HON'BLE DR.JUSTICE S.K. PANIGRAHI**

**Order**  
**No.**

**ORDER**  
**31.07.2025**

- 02.
1. This matter is taken up through hybrid arrangement.
  2. In filing this Writ Petition, the Petitioners have sought for a direction from this Court to the Opposite Parties/Bank authorities for defreezing their current Bank account bearing No.19738730000038 which has been frozen based on a GST notice.
  3. Heard.
  4. Learned counsel for the Petitioners submits that due to freezing of the above noted bank account of the Petitioners, the Petitioners are unable to make their day-to-day business transactions properly. He, accordingly, prays for allowing the prayer made in this Writ Petition.



5. At this juncture, learned counsel for the Opposite Parties/ Bank authorities submits that in order to redress their grievances the Petitioners, at the outset, should have approached the State Tax Officer-cum-CT & GST Officer, CT & GST Circle, Cuttack-1/ Opposite Party No.3 as the above noted Bank account of the Petitioners has been frozen based on the GST notice.

6. Considering the submissions made on behalf of both the parties, this Court without expressing any opinion on the merits of the case of the Petitioners, directs the Petitioners to approach the State Tax Officer-cum-CT & GST Officer, CT & GST Circle, Cuttack-1/Opposite Party No.3 along with a representation clarifying the situation, within a period of ten working days hence. In such event, the said authority shall look into the grievance of the Petitioners and pass a lawful order in the matter after providing adequate opportunity of hearing to the Petitioners, within a period of two weeks thereafter.

7. This Writ Petition is, accordingly, disposed of.

**(Dr. S.K. Panigrahi)**  
**Judge**