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

+ W.P.(C) 891/2025, CM APPL. 4357/2025 (Interim Stay), CM APPL. 4358/2025 (Ex. from List Of Dates) & CM APPL. 4359/2025 (Permission for filing Dim Annexures)

M/S RUS EDUCATION INDIA PVT. LTD. ....Petitioner

Through: Mr. Avinash Poddar, Ms. Samiksha Goswami, Mr. Awadhesh Sharma & Ms. Vanya Agrawal, Advs.

versus

ADDITIONAL DIRECTORATE GENERAL OF GOODS AND SERVICES TAX INTELLIGENCE (DGGI) AND ORS

.....Respondents

Through: Mr. Anurag Ojha, SSC with Mr. Shubham Kumar, Mr. Dipak Raj & Mr. Kumar Abhishek, Advs.

**CORAM:**

**HON'BLE MR. JUSTICE YASHWANT VARMA**

**HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR**

**ORDER**

**23.01.2025**

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1. The writ petitioner has woefully failed to establish a jurisdictional error in the issuance of the Show Cause Notice ["SCN"].
2. In view of the aforesaid, we find no justification to invoke our extraordinary powers as conferred by Article 226 of the Constitution.
3. We, accordingly dismiss the writ petition leaving it open to the writ petitioner to respond to the SCN.
4. All rights and contentions of respective parties on merits are kept open.

**YASHWANT VARMA, J.**

**HARISH VAIDYANATHAN SHANKAR, J.**

**JANUARY 23, 2025/v**