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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ W.P.(CRL) 532/2025, CRL.M.A. 5125/2025 & CRL.M.A. 5124/2025
NITIN GOELPetitioner

Through: Mr. Rupesh Kumar, Sr. Adv. with Mr.
Vedant Gupta, Mr. Devyansh Gupta
and Mr. Alekshendra Sharma, Advs.

versus

DIRECTORATE GENERAL OF GST INTELLIGENCE (DGGI)
.....Respondent

Through: Mr. Harpreet Singh, Sr. Standing
Counsel with Ms. Suhani Mathur and
Mr. Jai Ahuja, Advs.

CORAM:
HON'BLE MR. JUSTICE VIKAS MAHAJAN

% **ORDER**
17.02.2025

1. The present petition has been filed by the petitioner seeking following relief:

*“a) Issue a **Writ of Mandamus** directing the Respondent not to take any coercive action, including arrest, against the Petitioner until the investigation is completed;*

*b) Issue directions to the Respondent to ensure that any further summonses or investigative measures are conducted in strict compliance with **Instruction No. 01/2022-23 [GST Investigation] dated 25.05.2022** and the applicable legal framework”*

2. This Court on 13.02.2025 while issuing notice had directed that no



coercive action be taken against the petitioner till the next date.

3. Mr. Harpreet Singh, the learned senior standing counsel has appeared on behalf of the respondent and has handed over a status report at Bar, the same is taken on record.

4. At the outset, Mr. Singh submits that this Court does not have the territorial jurisdiction in as much as the authority which is investigating the matter is Directorate General of GST Intelligence (DGGI), Jaipur Zonal Unit, whereas the petitioner has arrayed DGGI, Delhi as respondent.

5. He submits that since the authority which is investigating the matter and has issued the summons to the petitioner, that has given rise to a cause of action to file the present petition, is based at Jaipur, this Court does not have the territorial jurisdiction to entertain the same.

6. Mr. Rupesh Kumar, the learned senior counsel appearing on behalf of the petitioner submits that though this Court also has the territorial jurisdiction to entertain the present petition but without prejudice to his contentions, he has instructions to withdraw the present petition and approach the concerned jurisdictional High Court i.e. High Court of Rajasthan, Bench at Jaipur. He, however, urges that the protection granted by this Court *vide* order dated 13.02.2025 be extended for a period of two weeks to enable the petitioner to approach the aforesaid High Court.

7. In view of the above, the petition is dismissed as withdrawn with liberty to the petitioner to approach the High Court of Rajasthan, Bench at Jaipur. However, the interim protection granted to the petitioner *vide* order dated 13.02.2025 is extended till 03.03.2025.

8. It is clarified that further extension of the interim protection will be considered by the aforesaid jurisdictional High Court on its own merits.



9. Accordingly, the petition alongwith pending applications, stands disposed of in the above terms.

VIKAS MAHAJAN, J

FEBRUARY 17, 2025
N.S. ASWAL