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

\+ **W.P.(C) 6407/2025 & CM APPL. 29214/2025**

RUS EDUCATION INDIA PVT LTD .....Petitioner

Through: Dr. Avinash Paddar, Ms. Samiksha Goswami, Ms. Rudrani Mishra & Mr. Awadesh Sharma, Advocates.

versus

THE PRINCIPAL ADDITIONAL DIRECTORATE GENERAL OF GOODS AND SERVICES TAX INTELLIGENCE AND ORS. .....Respondents

Through: Appearance not given.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% **14.05.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 29215/2025, CM APPL. 29216/2025 (for exemption)

2. Allowed, subject to all just exceptions. Applications are disposed of.

W.P.(C) 6407/2025 & CM APPL. 29214/2025

3. The present petition has been filed by Petitioner – Rus Education India Pvt. Ltd. under Articles 226 & 227 of the Constitution of India seeking directions to the Respondent- Directorate General of Goods and Service Tax Intelligence Department *(hereinafter, DGGI),* to de-attach the bank accounts of the Petitioner which were provisionally attached *vide* orders dated 1st August, 2023, 3rd May, 2024 & 24th July, 2024.

4. The short prayer of the Petitioner in the present petition is that the amounts lying in the attached bank accounts of the Petitioner may be adjusted

towards the pre-deposit that has to be made by the Petitioner in a challenge to the order dated 1st February, 2025 u/s 107 of the Central Goods and Service Tax Act, 2017 *(hereinafter, 'CGST Act'),*.

5. *Vide* the said order dated 1st February, 2025, the demand raised against the Petitioner is to the tune of Rs. 441,12,91,128/- which includes demands raised under the CGST, SGST Acts, along with interest and penalty.

6. It is submitted by the Petitioner that they wish to avail of the appellate remedy under Section 107 of the CGST Act against the said order dated 1st February, 2025.

7. According to the Petitioner, the three bank accounts of the Petitioner are lying attached. The details of the same are stated as under:

S. No	**Bank Account which are provisionally attached**	**Date of first attachment order**	**Date of Second attachment order**	**Balance amount which is blocked as on date**
1	Account no. 14018630000275 with HDFC Bank	01.08.2023	24.07.2024	**FD A/c-** 5,50,58143 **Current A/c –** 56,44,580
2	Account no. 4000000000576INR0007 with SBER Bank	01.08.2023	24.07.2024	3, 08,56,440 (excluding interest till date)
3	Account no. 001663700003320 with Yes Bank	03.05.2024	No Attachment order passed	8,15,921

8. Ld. counsel for the Petitioner prays that the amounts and FDs which are lying in the abovementioned bank accounts may be permitted to be utilised or adjusted towards pre-deposit amount for the appeal u/s 107 of the CGST Act. Considering the fact that the said bank accounts are lying attached and the entire sum is now with the DGGI, for the purpose of pre-deposit mandated

under section 107 of the CGST Act, the Petitioner is permitted to pay the pre-deposit amount after adjusting the sum which is lying in the bank accounts as also the FDs, as per the table above.

9. Mr. Anurag Ojha, ld. Counsel submits that in order to avoid any confusion, the Appellate Authority would be advised to adjust the amounts lying in the bank accounts towards partial satisfaction of the pre-deposit on behalf of the Petitioner herein.

10. The remaining amount of the pre-deposit under section 107 of the CGST Act, shall be deposited with the Appellate Authority along with the appeal which shall now be filed by 10th July, 2025.

11. If the appeal is filed by the Petitioner by 10th July, 2025, along with the mandatory pre-deposit, the same shall be adjudicated upon merits and shall not be dismissed on the ground of limitation or on the ground of deficiency of pre-deposit amount.

12. It is also made clear that the observations made by this Court in the present petition shall have no bearing upon the decision of the appellate authority.

13. The petition is disposed of in the above terms. Pending applications, if any, stands disposed of.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

MAY 14, 2025/*da/ss*