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

\+ W.P.(C) 11798/2024

RUS EDUCATION INDIA PVT. LTD. .....Petitioner

Through: None.

versus

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

Through: Mr. Anurag Ojha, SSC with Mr. Subham Kumar, Mr. Dipak Raj and Mr. Kumar Abhishek, Advs. for R-1&2.
Mr. Rakesh Kumar, CGSC with Mr. Sunil, Adv. for UOI.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR

<u>O R D E R</u>

% 21.02.2025

1. We had taken note of the challenge which stands mounted in the writ petition and in our last order observed as follows:-

> "We take note of the challenge which stands mounted in the instant writ petition and pertains to the repeated orders referable to Section 83 of the Central Goods & Services Tax Act, 2017 which have been passed by the respondents. We find that the earliest of those orders was passed on 01 August 2023. The provisional attachment has thereafter been continued in terms of the orders dated 03 May 2024 and 24 July 2024.
>
> We, consequently, request Mr. Ojha, learned counsel representing the respondents to place for our perusal the relevant record pertaining to the aforenoted provisional attachment orders on or before the next date fixed."

2. Mr. Ojha, learned counsel representing the respondents has placed for our perusal the relevant extracts of the note sheet and which

would appear to reflect due application of mind by the competent authority warranting continuance of the orders of provisional attachment.

3. The relevant note as recorded in this regard is reproduced hereinbelow:-

> "03/05/2024 06:22 PM
> Manish Kumar Choudhary
> ADDITIONAL DIRECTOR
>
> Note # 148
> I have gone through the detailed note 124, 125, 138, 141, and facts of the case. This is a case involving substantial government revenue, in excess of RS 100 crores. It has been revealed during investigation that Rus Education was being run through dummy directors like Jaideep Dutta, and Elena Barman. Both of them have given statements that the company was being run by and on directions of masterminds like Sayed Kamruzzamand (Washim) and Mr Syed Imranuzzaman(Rigan) They are both foreign nationals who are still at large and have not joined investigation. They are remotely controlling all operations of the company. There is serious apprehension that the dues cannot be recovered from the Rus Education and their masterminds above, in view of the fact that they are being controlled from outside India, do not have established assets in India and rather do not have any management of the company to answer about the evasion by the company. I have also gone through para 6, 7 and 8 of note#124 which reveals that M/s Education Abroad is a beneficiary of the tax payer i.e Rus Education. The PAN number of education Abroad and Wordstar are the same, means they are the same company. Therefore Rus Education is a tax payer, while Sayed Kamruzzamand(Washim) and Syed Imranuzzaman (Rigan), and M/s Education Abroad/Worldstar Education Pvt Limited are covered under Section 122 (1A) of the CGST Act as beneficiaries. I have also gone through Board guidelines CBEC-20/16.05/2021-GST dated 23.2.2021 for provisional attachment of property and requirements of Section 83 of the CGST Act. I am of the opinion that requirements of section and circular are met and in the interest of protecting government revenue, it is necessary that the accounts as mentioned in table at para 6 of note #138 be provisionally attached. Therefore under Section 83 (1) of the CGST Act, the said accounts are hereby provisionally attached, for the purpose of protecting the government revenue. 7 DRC 22 signed. DIN's has been issued and attached. Please mention respective DIN on each DRC22 and issue.

> 2. It may be noted that the provisional attachment has limited validity of one year and investigation may be expedited.
>
> 3. Please serve under acknowledgement. Parties may file objections if any under DRC22A. The same has also been mentioned in the DRC22.
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> mr sayed 24292.pdf
> Mr Syed 29397.pdf
> Ms Rus 3320.pdf
> RUS 2985.pdf ”

4. Bearing in mind the aforesaid facts and the disclosures which have been taken into consideration, we find no merit in the challenge which stands raised to the order of provisional attachment.

5. The writ petition fails and shall stand dismissed.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

FEBRUARY 21, 2025/ DR