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

\+ W.P.(C) 16859/2025

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

Through: Mr. Vineet Bhatia, Adv.

versus

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

Through: Mr. Anurag Ojha, SSC with Mr. Dipak Raj and Mr. Aryaman Singh Chouhan, Advs. for R-1 to 4.

CORAM:
HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

% 23.04.2026

1. Having heard the respective counsels, it is apparent from the record that the orders under Section 83 of the Central Goods and Services Tax Act, 2017 came to be passed on 1st August 2023, 03rd May 2024, and 24th July 2024, in view of the proceedings *qua* the tax assessment carried out against the petitioner.

2. In view of the mandate provided under sub-Section 2 of Section 83 of the CGST Act, a provisional attachment is always valid for a period of one year.

3. Since period of one year is already over, the orders impugned dated 1st August 2023, 03rd May 2024, and 24th July 2024, have lived their statutory life and after a period of one year, i.e., on 31st July 2024, 02nd May 2025,

and 23rd July 2025, these stood expired.

4. That being so, it is hereby declared that the attachment order in exercise of powers under Section 83 under the impugned orders dated 1st August 2023, 03rd May 2024, and 24th July 2024, have to be released.

5. Accordingly, we direct the respondents to pass a consequential order forthwith, that too within a period of one week.

6. The petition along with pending application(s), if any, stands disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

APRIL 23, 2026/ar/dd