



\$~69

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

+ **W.P.(C) 17500/2025**

FATEH EDUCATION CONSULTING
PRIVATE LIMITED

.....Petitioner

Through: Mr. Kamal Sawhney, Adv.
versus

ASSISTANT COMMISSIONER, CGST DIVISION,
WAZIRPUR & ANR.

.....Respondents

Through: Ms. Anushree Narain, SSC

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **18.11.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India, *inter alia*, assailing the order dated 30th October, 20205 (hereinafter, '*impugned order*') passed by the Assistant Commissioner, Central Tax, GST Division – Wazirpur.
3. The grievance of the Petitioner is that the Petitioner has been denied the refund by holding it to be an intermediary, which would be contrary to the judgement in this Court in ***Commissioner of Delhi Goods and Service Tax DGST v. Global Opportunities Private Limited, through its Authorized Representative, 2025 SCC OnLine Del 6316.***
4. This Court in the said decision considered the decision of the Bombay High Court in ***K.C. Overseas Education Pvt. Ltd. v. Union of India, 2025 : BHCNAG : 2166-DB.*** The SLP assailing the decision of the Bombay High Court in ***K.C. Overseas Education Pvt. Ltd.(Supra)*** was dismissed in ***The***



Union of India v. K.C. Overseas Education Pvt. Ltd., Petition (s) for Special Leave to Appeal (C) Nos. 21104-21105/2025. The case of the Petitioner is that said decisions have not been properly considered by the Assessing Authority.

5. *Prima facie*, the Petitioner is providing marketing services for a foreign university *i.e.*, University of Manchester, and in the opinion of this Court, the factual situation would clearly be covered in the decision of this Court in ***Global Opportunities Private Limited (Supra)***.

6. Issue notice. Ms. Anushree Narain, ld. SSC accepts notice. Ms. Narain, ld. SCC seeks time to seek instructions.

7. The officer, who had passed the impugned order *i.e.*, Mr. Arvind Kumar Nagam, shall join the proceedings virtually on the next date of hearing.

8. List on 11th December, 2025 in the supplementary list.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

NOVEMBER 18, 2025_{/pt/ck}