

2023:DHC:2116-DB

IN THE HIGH COURT OF DELHI AT NEW DELHI

% Judgment delivered on: 23.03.2023

+ **W.P.(C) 8600/2022****M/S ERNST AND YOUNG LIMITED**

..... Petitioner

versus

**ADDITIONAL COMMISSIONER, CGST
APPEALS -II, DELHI AND ANR.**

..... Respondents

Advocates who appeared in this case:

For the Petitioner : Mr Kamal Sawhney, Ms Anishka Gupta,
Mr Krishna Rao and Ms Aakansha
Wadhwani, Advocates.

For the Respondents : Mr Zoheb Hossain, Senior Standing
Counsel with Mr Vivek Gurnani, Mr
KavishGarach and Mr Kalp S., Advocates.

CORAM**HON'BLE MR JUSTICE VIBHU BAKHRU****HON'BLE MR JUSTICE AMIT MAHAJAN****JUDGMENT****VIBHU BAKHRU, J**

1. The petitioner is an Indian Branch Office of M/s Ernst & Young Limited and has filed the present petition impugning an order-in-appeal dated 15.03.2022 (Order-in-Appeal No.311-313/2021-22) (hereafter '**the impugned order**') passed by the Additional Commissioner of CGST Appeal-II (hereafter '**the Appellate Authority**'), whereby

respective appeals preferred by the petitioner against orders-in-original dated 25.01.2020, 09.12.2020 and 21.05.2021 (hereafter '**the impugned orders-in-original**') passed by the Assistant Commissioner, CGST, Division Vasant Kunj (hereafter '**the Adjudicating Authority**') were rejected.

2. The petitioner had appealed against the impugned orders-in-original passed by the Adjudicating Authority being aggrieved by the rejection of its refund applications for input tax credit (hereafter '**ITC**') in respect of export of services for the period from December 2017 to March 2020. The Adjudicating Authority had denied the said applications for refund of ITC on the premise that the petitioner is an 'intermediary' and thus, the place of services is located in India, where the petitioner's place of business is located and not where recipient of services is located.

3. The petitioner has the statutory right to appeal the decision of the Appellate Authority before the Goods and Service Tax Appellate Tribunal under Section 112 of the Central Goods and Services Tax Act, 2017 (hereafter '**the Act**'). However, the said remedy is unavailable as the Goods and Services Tax Appellate Tribunal has not been constituted as yet. Therefore, this Court considers it apposite to entertain the present petition.

Factual Context

4. The petitioner is an Indian Branch Office of M/s Ernst & Young Limited, a company incorporated under the laws of United Kingdom

(hereafter '**E&Y Limited**'). The petitioner was established pursuant to the permission granted by the Reserve Bank of India on 04.04.2008.

5. Prior to the enactment of the Act, the petitioner was registered with the Central Excise Department as a separate tax entity, for providing services of "*Management or business consultant service, Rent-a-cab scheme operator Service, Manpower recruitment/supply agency service, Legal consultancy service*", for the purposes of service tax.

6. E&Y Limited has entered into service agreements for providing professional consultancy service to various entities of Ernst & Young group (hereafter '**EY Entities**') including Ernst & Young US LLP (hereafter '**EY US**'), Ernst & Young Service Pty Ltd. Australia (hereafter '**EY Australia**'), Ernst & Young Group Ltd. New Zealand (hereafter '**EY NZ**') and Ernst & Young LLP, UK (hereafter '**EY UK**') on arm's length basis.

7. In terms of the aforementioned service agreements, the overseas entities had retained E&Y Limited, acting through its Indian Branch (the petitioner herein) to provide certain professional services (the Services). It is material to note that the petitioner had placed on record the agreements dated 29.09.2009 entered into between E&Y Limited and EY US; agreement dated 25.10.2010 between E&Y Limited and EY Australia; agreement dated 15.01.2018 entered into between E&Y Limited and EY NZ; agreement dated 20.12.2012 E&Y Limited and EY

UK; and agreement dated 25.09.2018 between E&Y Limited and EY US.

8. The terms and conditions for rendering services under the aforementioned agreements are broadly similar in material aspects. It would be relevant to set out the contents of one such agreement dated 29.09.2009 between E&Y Limited and EY US for purpose of setting out a definite context in which the present controversy arises. The same are set out below:

“Ernst & Young US LLP (“EY US”) wishes to retain Ernst & Young Limited (“E&Y Limited”), acting through its Indian branch, to provide certain professional services in India, as may be agreed from time to time by the parties (the “Services”).

The Services may be in the nature of, but not limited to, the following activities:

- (i) assurance and business advisory services;
- (ii) technical assistance/ advice in relation to expatriate tax compliance services under the tax laws of the United States, including technical review and approval of US income tax returns and other related work products; and knowledge transfer on engagement specific matters to other firms that may be performing professional services for EY US in India;
- (iii) technical assistance/advice in relation to business tax compliance services under the tax laws of the United States, including technical review and approval of US tax

returns and other related work products;
and

- (iv) advice and technical assistance with respect to US audit processes required under appropriate accounting standards, including the review and analysis of the financial data of EY US's audit clients.

Accordingly, we agree as follows.

1. E&Y Limited shall provide the Services in accordance with all applicable professional standards, as well as all of the requirements imposed upon member firms of Ernst & Young Global Limited in the conduct of professionals services under the "Ernst & Young" name.
2. EY US shall pay E&Y Limited an arms' length fee for the Services, provided, that, if it is determined that such fee is not in accordance with the arms' length principles, then the parties shall negotiate and modify it at least annually to reflect an arms' length price.
3. EY US may terminate this agreement for any reason on 30 days' prior written notice to E&Y Limited.
4. Except to the extent otherwise required by applicable professional standards, EY US shall own all right, title and interest in and to all data, reports, frameworks, specifications, designs models, analyses, inventions, programs, other property or materials (collectively, the "Works") that E&Y Limited develops in connection with the provision of the Services, including all copyright and intellectual property rights in the Works.
5. E&Y Limited shall not to disclose any confidential information relating to EY US, its affiliates, or their respective business, services, personnel, clients,

operations or vendors, to any third party except to the extent required by applicable law. These restrictions do not apply to information that has entered the public domain or that has been disclosed to E&Y Limited by a third party who is not subject to any restriction on disclosure.

6. This agreement supersedes and replaces the previous agreement dated September 29,2009.
7. This agreement shall be governed by, and construed in accordance with, the laws of the State of New York applicable to agreements made, and fully to be performed, therein by residents thereof.
8. This agreement is effective as of December 1, 2008.”
9. It is not disputed that the agreements to provide services to other EY Entities are in similar terms.
10. The petitioner had provided various professional services to overseas EY Entities in terms of the agreements entered into between E&Y Limited and the respective overseas EY Entities. The invoices raised described the nature of services for the invoiced amount as “*Professional Fees for Services*”.
11. The petitioner applied for refund of the ITC availed for providing its professional services for the periods December 2017 to March 2020. A tabular statement indicating the period for which refund was sought; the date for filing the refund claimed; and the amount of refund sought, is set out below:

Sr No.	Period	Date of Filing of the refund claim	Amount involved
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1.	December 2017-March 2018	27.11.2019	Rs.18,27,919/-
2.	April 2018-March 2019	16.03.2020	Rs.41,84,122/-
3.	April 2019-March 2020	01.04.2021	Rs.33,37,715/-
Total			Rs. 93,49,756/-

12. The Adjudicating Authority issued show cause notices dated 02.01.2020, 13.04.2020 and 23.04.2021 corresponding to the three refund applications filed by the petitioner. Each of the said show cause notices indicated the reasons for proposing to reject the refund applications in similar words as set out below:

“Sr. No.	Description
i)	How the Output services are treated as Export of Services. Accordingly, kindly explain the nature of Output Services and provide copy of Agreement with overseas client along with annexure/schedule and copy of export invoices.
ii)	How the input services have nexus with the provision of exported services and how they have been utilized for provision of the same. Accordingly, kindly explain the nature of input services and their nexus & utilization with the provision of exported services.”

13. The petitioner responded to the said show cause notices, *inter alia*, explaining that the petitioner was involved in providing “*business advisory services and technical assistance*” (hereafter ‘**the Services**’)

in relation to tax compliance and other matters. The petitioner states that the Services are in the nature of management consultancy/professional consultancy services. According to the petitioner, it had provided the Services directly to the EY Entities located outside India in terms of the service agreements entered into between E&Y Limited (the head office of the petitioner) with the respective EY Entities. The petitioner had raised invoices for the Services rendered and the consideration was received directly from the overseas EY Entities in convertible foreign exchange. The petitioner's ITC had accumulated on account of supplies availed by the petitioner for performing the Services. This included services of chartered accountant, management and consultancy services, hotel accommodation services, bank charges and renting of immovable property. According to the petitioner, the supplies were directly related for providing professional services (business support services and management and consultancy services).

Impugned Orders-in-Original

14. The Adjudicating Authority framed the following issues for its consideration:

- “i. Whether the refund claim has been filed in time and with the correct jurisdictional authority.
- ii. Whether the party has filed their GSTR-1 (Table-6A), GSTR-3B for the said period or not.
- iii. Whether the services claimed are actually exported and convertible Foreign Exchange received by the party in lieu of the said export services.

- iv. Whether party has submitted all the details of documents as required under Rule 89 of CGST, Act and as per Circular No. 125/44/2019 - GST dated 18-11-2019 in support of the claim and meets the conditions specified there.”

15. The Adjudicating Authority found that the refund claim had been filed within time; the petitioner had filed GSTR-1 (Table-6A) and GSTR-3B for the period in question. Insofar as the question whether the petitioner had exported services, the Adjudicating Authority found in the negative. The Adjudicating Authority accepted that the petitioner was registered under the Act (GSTIN-07AABCE9897M1ZR) and thus, was located in India. The Adjudicating Authority also, on the basis of the invoices raised by the petitioner, accepted that the recipients of services were located outside India. However, insofar as the place of supply of services is concerned, the Adjudicating Authority held that, in terms of Section 13(8)(b) of the Integrated Goods and Services Tax Act, 2017 (hereafter ‘**the IGST Act**’), the location of supply of intermediary services is the location of the supplier of those services. The Adjudicating Authority proceeded on the basis that the Services provided by the petitioner were intermediary services and since the petitioner was located in India, the place of supply of the Services was not the location of the recipients of the Services but the petitioner’s location in India. The Adjudicating Authority also referred to the letter dated 04.04.2008 issued by the Reserve Bank of India granting Ernst & Young Limited the permission to establish a Branch Office in India and noted that the activities that could be carried out by the Branch Office in India included “*representing the parent company in India and acting*

as buying/selling agent in India”. It further noted that in terms of the service agreements, overseas EY Entities had retained the petitioner (Indian Branch of Ernst & Young Limited) to provide professional services in India. In view of the above, the Adjudicating Authority held that the petitioner “*is engaged in rendering professional or consultancy services, promoting technical or financial collaboration between Indian companies and parent or overseas group companies, representing the parent company in India and acting as buying/selling agent in India etc.*”. Further, in terms of the service agreements, the petitioner agreed to provide certain professional services in India and the invoices also clearly stated that the services were not provided in USA, UK and Australia. The Adjudicating Authority referred to the definition of ‘intermediary’ under Section 2(13) of the IGST Act and held as under:

“I find that the party is an intermediary of E & Y Ltd., UK and its (E & Y Ltd., UK) other overseas client. The party provides services on behalf of E & Y Ltd., UK in India to its (E & Y Ltd., UK) overseas client.”

16. The petitioner had also relied upon the order dated 08.05.2018 passed by the Service Tax Authorities in the context of export of services under the Finance Act, 1994, whereby it was held that the petitioner was not an intermediary. The petitioner submitted that the concept of an intermediary under the Finance Act, 1994 and the Rules made thereunder relating to service tax were the same as the concept of intermediary under the IGST Act. However, the Adjudicating Authority did not accept the said contention and proceeded on the basis that the petitioner’s claim was required to be addressed under the provisions of

the Act, IGST Act and the Rules made thereunder and therefore, its contention that it was not an intermediary because the concerned authorities had so held in the context of the service tax regime, was not sustainable.

The impugned order

17. The Appellate Authority upheld the decision of the Adjudicating Authority that the services rendered by the petitioner were intermediary services. The Appellate Authority reasoned that the services provided were at the instance of foreign based entities but the same were not provided in their respective foreign territories. Therefore, it could be construed that the subject services were provided in India. The Appellate Authority considered the Service Agreements and held as under:

“5.5 I further find that as per the above agreements, the main service is being exchanged between EYA, EYL & EYU and on behalf of EYL, the appellant is providing subsidiary services in India for these foreign clients. In these circumstances, the activities of the appellant are classifiable as ‘intermediary service’....”

Reasons and conclusion

18. The principal question to be addressed is whether the Service rendered by the petitioner to EY Entities in terms of the service agreement constitutes services as an ‘intermediary’.

19. The term ‘intermediary’ is defined under Section 2(13) of the IGST Act.

“intermediary” means a broker, an agent or any other person, by whatever name called, who arranges or facilitates the supply of goods or services or both, or securities, between two or more persons, but does not include a person who supplies such goods or services or both or securities on his own account;”

20. A plain reading of the aforesaid definition makes it amply clear that an intermediary merely “*arranges or facilitates*” supply of goods or services or both between two or more persons. Thus, it is obvious that a person who supplies the goods or services is not an intermediary. The services provided by the intermediary only relate to arranging or facilitating the supply of goods or services from the supplier. In the present case, there is no dispute that the petitioner does not arrange or facilitate services to EY entities from third parties; it renders services to them. The petitioner had not arranged the said supply from any third party.

21. It is important to note that the Adjudicating Authority had also accepted that the petitioner has provided the Services. As noted hereinbefore, the Adjudicating Authority had returned a categorical finding that “*the party provides services on behalf of E&Y Ltd., UK in India to its (E & Y Ltd., UK) overseas client*”. The Adjudicating Authority had reasoned that since the petitioner provides services on behalf of E&Y Limited (the petitioner’s head office), it was an intermediary. This reasoning is fundamentally flawed. The Adjudicating Authority has misunderstood the expression ‘intermediary’ as defined under Section 2(13) of the IGST Act. A person who provides services, as opposed to arranging or facilitating of

goods from another supplier, is not an intermediary within the definition of Section 2(13) of the IGST Act.

22. In the present case, the petitioner has provided professional services in terms of the service agreements to overseas entities (EY Entities). It had issued the invoices for the said services directly to EY Entities and had received the invoiced consideration from EY Entities, in foreign convertible exchange. As stated hereinbefore, there is no dispute that the professional services were, in fact, rendered by the petitioner. The Adjudicating Authority has proceeded on the basis that since the service agreements were between EY Entities and the petitioner's head office (E&Y Limited), the petitioner has rendered services on behalf of its head office (E&Y Limited). It reasoned that since the professional services were rendered on behalf of its head office, the same were not on the petitioner's 'own account'; therefore, the petitioner is an intermediary.

23. It is apparent that the Adjudicating Authority has interpreted the last limb of the definition of 'intermediary' under Section 2(13) of the IGST Act as controlling the definition of the term. We are unable to agree with this interpretation. The limb of Section 2(13) of the IGST Act reads as *"but does not include a person who supplies such goods or services or both or securities on his own account"* but this does not control the definition of the term 'intermediary'; it merely restricts the main definition. The opening lines of Section 2(13) of the IGST Act expressly provides that an intermediary means a broker, agent or any other person who *"arranges or facilitates supply of goods or services*

or both or securities between two or more persons”. The last line of the definition merely clarifies that the definition is not to be read in an expansive manner and would not include a person who supplies goods, services or securities on his own account. There may be services, which may entail outsourcing some constituent part to a third party. But that would not be construed as intermediary services, if the service provider provides services to the recipient on his own account as opposed to merely putting the third party directly in touch with the service recipient and arranging for the supply of goods or services.

24. Thus, even if it is accepted that the petitioner has rendered services on behalf of a third party, the same would not result in the petitioner falling within the definition of ‘intermediary’ under Section 2(13) of the IGST Act as it is the actual supplier of the professional services and has not arranged or facilitated the supply from any third party.

25. The assumption that the petitioner has acted as a buying and selling agent, is without any basis. The Adjudicating Authority had referred to the letter dated 04.04.2008 issued by RBI permitting E&Y Limited to open a branch office in India (that is establishing the petitioner) and further clarifying the activities that a branch office could carry on. The same included export-import of goods; rendering professional or consultancy services, carrying out research work in which the parent company is engaged, promoting technical or financial collaboration between Indian companies and parent or overseas group companies and representing the parent company in India and acting as

a buying or selling agent in India. However, merely because one of the activities that could be carried on by the petitioner is to act as buying/selling agent in India does not mean that the petitioner had carried on such activities and the invoices raised were for services as a buying/selling agent. As noted above, in the facts of the present case, there is no dispute that the petitioner had, in fact, rendered professional and consultancy services, which is also one of the permissible activities.

26. It is also relevant to refer to Clause (f) of Rule 2 of the Place of Provision of Service Rules, 2012. The said clause defines intermediary as under:-

“(f) intermediary means a broker, an agent or any other person, by whatever name called, who arranges or facilitates a provision of a service (hereinafter called the ‘main’ service) or a supply of goods, between two or more persons, but does not include a person who provides the main service or supplies the goods on his account;”

27. It is at once apparent that the definition of the term ‘intermediary’ for the purposes of levy of service tax under the Finance Act, 1994 is similar to the definition of the term ‘intermediary’ under Section 2(13) of the IGST Act.

28. The circular dated 20.09.2021 (Circular No.159/15/2021-GST) issued by the Central Board of Indirect Taxes and Customs also acknowledges that there is broadly no change in the scope of intermediary services in the GST regime *vis-à-vis* the service tax regime. The relevant extract of the said circular is set out below:-

“2. Scope of Intermediary services

2.1 ‘Intermediary’ has been defined in the sub-section (13) of section 2 of the Integrated Goods and Services Tax Act, 2017 (hereinafter referred to as “IGST” Act) as under-

‘Intermediary means a broker, an agent or any other person, by whatever name called, who arranges or facilitates the supply of goods or services or both, or securities, between two or more persons, but does not include a person who supplies such goods or services or both or securities on his own account.’”

2.2 The concept of ‘intermediary’ was borrowed in GST from the Service Tax Regime. The definition of ‘intermediary’ in the Service Tax law as given in Rule 2(f) of Place of Provision of Service Rules, 2012 issued vide Notification No. 28/2012-S.T., dated 20-06-2012 was as follows:

“intermediary means a broker, an agent or any other person, by whatever name called, who arranges or facilitates a provision of a service (hereinafter called the ‘main’ service) or a supply of goods, between two or more persons, but does not include a person who provides the main service or supplies the goods on his own account.”

3. **Primary Requirements for Intermediary services**

The concept of intermediary services, as defined above, requires some basic prerequisites, which are discussed below:

3.1 **Minimum of Three Parties:** By definition, an intermediary is someone who arranges or facilitates the supplies of goods or services or securities between two or more persons. It is thus a natural corollary that the arrangement requires a minimum of three parties, two of them transacting in the supply of goods or services or securities (the main supply) and one arranging or facilitating

(the ancillary supply) the said main supply. An activity between only two parties can, therefore, NOT be considered as an intermediary service. An intermediary essentially “arranges or facilitates” another supply (the “main supply”) between two or more other persons and, does not himself provide the main supply.

3.2 Two distinct supplies: As discussed above, there are two distinct supplies in case of provision of intermediary services:

- (1) Main supply, between the two principals, which can be a supply of services or securities:
- (2) Ancillary supply, which is the service of facilitating or arranging the main supply between the two principals. This ancillary supply is supply of intermediary service and is clearly identifiable and distinguished from the main supply.

A person involved in supply of main supply on principal to principal basis to another person cannot be considered as supplier of intermediary service.

3.3 Intermediary service provider to have the character of an agent, broker or any other similar person: The definition of “intermediary” itself provides that intermediary service providers-means a broker, an agent or any other person, by whatever name called... “ This part of the definition is not inclusive but uses the expression “means” and does not expand the definition by any known expression of expansion such as “and includes”. The use of the expression “arranges or facilitates” in the definition of “intermediary” suggests a subsidiary role for the intermediary. It must arrange or facilitate some other supply, which is the main supply, and does not himself provides the main supply. Thus, the role of intermediary is only supportive.

3.4 Does not include a person who supplies such goods or services or both or securities on his own account:

The definition of intermediary services specifically mentions that intermediary “does not include a person who supplies such goods or services or both or securities on his own account”. Use of word “**such**” in the definition with reference to supply of goods or services refers to the main supply of goods or services or both, or securities, between two or more persons, which are arranged or facilitated by the intermediary. It implies that in cases wherein the person supplies the main supply, either fully or partly, on principal to principal basis, the said supply cannot be covered under the scope of intermediary”.

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xxx”

29. Concededly, the services rendered by the petitioner to EY Entities, prior to roll out of the GST regime, was considered as ‘export of services’. The petitioner prevailed before the concerned service tax authorities in establishing that the professional services rendered by it cannot be considered as services as an ‘intermediary’. It is also material to note that the petitioner’s application for refund of ITC for the period after March 2020 has also been accepted by the Adjudicating Authority. Thus, the petitioner has been denied ITC only for the period from December 2017 to March 2020; it has been allowed CENVAT credit for the period covered under the service tax regime as well as ITC for the period after March 2020.

30. It is also relevant to refer to Section 2(6) of the IGST Act, which defines the expression ‘export of services’. Section 2(6) of the IGST Act is set out below:

“export of services” means the supply of any service when,-

- (i) the supplier of service is located in India;
- (ii) the recipient of service is located outside India;
- (iii) the place of supply of service is outside India.
- (iv) the payment for such service has been received by the supplier of service in convertible foreign exchange [or in Indian rupees wherever permitted by the Reserve Bank of India]; and
- (v) the supplier of service and the recipient of service are not merely establishment of a distinct person in accordance with Explanation 1 in section 8;”

31. Section 13 of the IGST Act contains provisions for determining the place of services where the location of supplier or location of the recipient is outside India. Thus, the question whether the supply of service by the petitioner is outside India is required to be determined with reference to Section 13 of the IGST Act.

32. In terms of Section 13(2) of the IGST Act, the place of supply of services except the services specified in Sub-section (3) to (13) is the location of the recipient of the services. In the present case, there is no dispute that the provisions of Sub-sections (3) to (13) except Sub-section (8) of Section 13 are not attracted. The relevant extract of Section 13 of the IGST Act is set out below:

“13(1) The provisions of this section shall apply to determine the place of supply of services where the location of the supplier of services or the location of the recipient of services is outside India.

(2) The place of supply of services except the services specified in sub-sections (3) to (13) shall be the location of the recipient of services:

Provided that where the location of the recipient of services is not available in the ordinary course of business, the place of supply shall be the location of the supplier of services.

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(8) The place of supply of the following services shall be the location of the supplier of services, namely:--

(a) services supplied by a banking company, or a financial institution, or a non-banking financial company, to account holders;

(b) intermediary services;

(c) services consisting of hiring of means of transport, including yachts but excluding aircrafts and vessels, up to a period of one month.

Explanation.--For the purposes of this sub-section, the expression,--

(a) "account" means an account bearing interest to the depositor, and includes a non-resident external account and a non-resident ordinary account;

(b) "banking company" shall have the same meaning as assigned to it under clause (a) of section 45A of the Reserve Bank of India Act, 1934 (2 of 1934);

(c) "financial institution" shall have the same meaning as assigned to it in clause (c) of section 45-I of the Reserve Bank of India Act, 1934 (2 of 1934);

(d) "non-banking financial company" means,--

(i) a financial institution which is a company;

(ii) a non-banking institution which is a company and which has as its principal business the receiving of deposits, under any scheme or arrangement or in any other manner, or lending in any manner; or

(iii) such other non-banking institution or class of such institutions, as the Reserve Bank of India may, with the previous approval of the Central Government and by notification in the Official Gazette, specify.”

33. In terms of Sub-section (8) of Section 13 of the IGST Act, the place of supply of certain services would be the location of the supplier of the services. In terms of Clause (b) of Sub-section (8) of Section 13 of the IGST Act, the place of supply of intermediary services is the location of the supplier of services. In the present case, the place of supply of services has been held to be in India on the basis that the petitioner is providing intermediary services. As discussed above, the Services rendered by the petitioner are not as an intermediary and therefore, the place of supply of the Services rendered by the petitioner to overseas entities is required to be determined on basis of the location of the recipient of the Services. Since the recipient of the Services is outside India, the professional services rendered by the petitioner would

fall within the scope of definition of ‘export of services’ as defined under Section 2(6) of the IGST Act.

34. There is no dispute that the recipient of Services – that is EY Entities – are located outside India. Thus, indisputably, the Services provided by the petitioner would fall within the scope of the definition of the term ‘export of service’ under Section 2(6) of the IGST Act.

35. The petition is, accordingly, allowed. The impugned order as well as the impugned orders-in-original are set aside. The Adjudicating Authority is directed to process the petitioner’s refund application as expeditiously as possible.

VIBHU BAKHRU, J

AMIT MAHAJAN, J

MARCH 23, 2023
RK