



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

231-A

CWP No.22461 of 2023

DATE OF DECISION : 21st JULY, 2026

Cvent India Private Limited

.... Petitioner

Versus

Assistant Commissioner of CGST, Gurugram

.... Respondent

CORAM : HON'BLE THE ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE ROHIT KAPOOR

* * * *

Present : Ms. Krati Singh, Advocate;
Ms. Samiksha Uniyal, Advocate;
Ms. Khushi Satviki, Advocate for the petitioner.

Mr. Sourabh Goel, Sr. Panel Counsel, for respondent-CGST.

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ROHIT KAPOOR J. (Oral)

1. The petitioner, who claims to be engaged in the business of export of information technology and other business support services, on the basis of an agreement with its overseas parent company, situated in United States of America, is aggrieved by the rejection of its claim for refund of the unutilized input tax credit (ITC) for the period from January 2019 to March 2019 (hereinafter referred to as the "*period in question*") on account of supply of zero rated services/export of services, filed under Section 16(3) of the Integrated Goods and Services Tax Act, 2017, (IGST Act) read with Section 54(3) of the Central Goods and Services Act, 2017 (CGST).

2. The Appellate Authority, while dismissing the Appeal filed by the Petitioner vide the order impugned dated 16.12.2022 (Annexure P-1), upheld the order-in-original dated 24.06.2020 (Annexure P-7) and rejected the claim of the petitioner, on the ground that it falls in the



category of an 'intermediary', as defined under Section 2 (13) of the IGST Act, and hence does not qualify for the refund keeping in view the provisions of Section 13 (8) (b) Section 2 (6) of the said Act.

3. Although various submissions have been advanced by the learned counsel for the petitioner, however, she has primarily assailed the order impugned on the short ground that the same violates the principle of consistency and is arbitrary, inasmuch as, that the department itself granted refund of unutilized credit for the same services, for the period of June 2018 to December 2018, April 2019 to December 2019 and January 2020 to March 2020. Our attention has been drawn to the material available on record in this regard. It is the categoric submission of the learned counsel for the petitioner that the department has failed to show that the services provided by the petitioner for the period between January 2019 to March 2019, were different from the services provided by it, both prior and subsequent thereto, for which the department has consistently regarded it as an exporter of services and not an intermediary. Reliance is placed upon the decision of a co-ordinate bench of this court in CWP-5527-2025 dated 13.05.2026 in ***M/s. Corning Technologies India Pvt. Ltd. Vs. Commissioner of Central Goods and Service Tax and others***, wherein, in identical circumstances, it was held that where the same entity is treated differently as an exporter and intermediary, and when no reasons are forthcoming to distinguish the rendering of services, then such an approach would be held to be discriminatory.

4. Learned counsel appearing on behalf of the respondent, does not dispute the factual assertions made on behalf of the petitioner or the legal position as laid down in the case of ***M/s. Corning Technologies***



India Pvt. (supra) and concedes that the orders granting refund to the petitioner by treating it as an exporter, for absolutely identical services, have not been assailed before any fora.

5. In such circumstances, we are of the considered opinion that once the department itself has treated the petitioner as an exporter of services for the same nature of services and granted refund of unutilized ITC for periods, both prior to and after the period in question, it cannot withhold such benefit for a brief period falling in between, in the absence of any material to show that the services provided during such period, were distinct, so as to make the petitioner fall within the definition of the term ‘intermediary’. The rejection of the petitioner’s claim for refund, would therefore be illegal and arbitrary, and cannot sustain.

6. In view thereof, the instant petition succeeds and is ***allowed***. The impugned order dated 16.12.2022 (Annexure P-1) is accordingly set aside. Since the order-in-original dated 24.06.2020 (Annexure P-7) stood merged with the order passed by the appellate authority dated 16.12.2022 (Annexure P-1), which stands quashed, we therefore direct that the refund amount along with applicable interest be released to the petitioner, within a period of four weeks from the date of uploading of this order.

(ROHIT KAPOOR)
JUDGE

(ASHWANI KUMAR MISHRA)
ACTING CHIEF JUSTICE

21st July, 2026
‘raj’

<i>Whether speaking/reasoned:</i>	<i>Yes</i>	<i>No</i>
<i>Whether Reportable:</i>	<i>Yes</i>	<i>No</i>