IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 2931 OF 2025

IDP Education India Private Limited .. Petitioner

Versus

Union of India and Ors. .. Respondents

***Adv. Prasad Paranjape**, a/w Mr. Bhavya Varma, i/b Luniere Law Partners, for the Petitioner.*

***Adv. Vijay Kantharia**, a/w Adv. Mamta Omle, Adv. Prajakta Vhatkar, for the Respondent.*

CORAM: B. P. COLABAWALLA &
AMIT S. JAMSANDEKAR, JJ.
DATE: DECEMBER 17, 2025

P. C.

1. Heard learned counsel for the parties.

2. Rule. Respondents waive service. With the consent of the parties, Rule is made returnable forthwith and heard finally.

3. This Petition challenges Order-in-Appeal dated 25th January 2024 passed by the Additional Commissioner CGST and CX Appeals-I, Mumbai holding that the services provided by the Petitioner during April 2021 to May 2022, qualify as “Intermediary” and hence the place of provision of Petitioner's services shall be determined under Section 13(8) of the Integrated Goods and Services Act, 2017 (IGST Act).

4. Mr. Paranjape, the learned Counsel appearing for the Petitioner, submits that the question whether the Petitioner qualifies as "Intermediary" and therefore its services qualify as export or not, has now been decided in favour of the Petitioner by several High Courts, for varying periods, in their own case, as under:

(a) Bombay High Court order dated 5th May 2025 - April 2019 to March 2021

(b) Rajasthan High Court order dated 4th September 2025 - April 2019 to March 2021

(c) Karnataka High Court order dated 28th November 2025 - April 2109 to March 2022

(d) Punjab and Haryana High Court order dated 9th December 2025 - April 2018 to March 2022.

5. Mr. Paranjape submits that the order dated 5th May 2025 of this Court has been consistently followed by the other High Courts in the

Petitioner's own case. The tax authorities in Maharashtra, Rajasthan and Haryana have since implemented the orders of the High Courts and granted a refund to the Petitioner.

6. We have perused the records with the assistance of Counsel from both sides and find that in identical facts and circumstances in the Petitioner's own case, this Court vide its order dated 5th May 2025 has held that the Petitioner is not an "Intermediary" and is eligible for refund. The Respondents have accepted and implemented the said order. Further, the said order has been followed by three other High Courts in the Petitioner's own case.

7. We, therefore, dispose of the present Petition by following our own order by holding that the Petitioner is not an Intermediary and is eligible for refund of IGST as claimed by them along with applicable statutory interest. We accordingly quash and set aside the Order-in-Appeal dated 25th January 2024 and remit the case back to Respondent No.3 with a direction to process the refund along with applicable statutory interest in terms of this order within a period of 4 weeks from the date of uploading of this order.

8. The Petition is disposed of in the aforesaid terms. No order as to costs.

9. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[AMIT S. JAMSANDEKAR, J.] **[B. P. COLABAWALLA, J.]**

Darshan Patil