



3. Learned counsel for respondent No.1, while referring to affidavit dated 23.08.2025 of Mr. Sanjiv Gautam, Principal Commissioner, CGST, Gurugram, submits that this writ-petition is rendered infructuous as Department is in the process of sanctioning the refund claims in view of decision dated 24.04.2023 in CWP No.1933 of 2022 titled as "*Savista Global Solutions Pvt. Ltd. vs. Union of India and others*". Affidavit dated 23.08.2025 is taken on record subject to just exceptions.

4. Coordinate Bench vide order dated 24.04.2023, decided the abovesaid writ petition (CWP No.1933 of 2022) in terms of decision of even date in CWP No.17437 of 2021 (M/s Fresenius Kabi Oncology Ltd vs. Union of India and others). In terms of the said decision, petitioner cannot be held to be an intermediary and services provided by him qualified as export of services. This decision has been accepted by the department, which is in the process of implementing it.

5. Keeping in view the accepted factual matrix as above including the specific stand of respondents, this writ petition is disposed of in terms of decision dated 24.04.2023 in CWP No.1933 (Savista Global Solutions Pvt. Ltd. vs. Union of India and others) and orders dated 15.03.2023 and 21.03.2023 are, accordingly, set aside.

(LISA GILL)
JUDGE

26.08.2025
seema / 'om'

(MEENAKSHI I. MEHTA)
JUDGE

Whether speaking/reasoned: Yes
Whether Reportable: Yes/No