



**IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH**

CWP No.7474 of 2022

Date of Decision: 26.08.2025

Savista Global Solutions Private Limited

...Petitioner

Versus

Union of India and others

...Respondents

**CORAM: HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MRS. JUSTICE MEENAKSHI I. MEHTA**

Present:- Mr. Nikhil Gupta, Advocate
for the petitioner (*joined through Video-Conferencing*).

Mr. Sourabh Goel, Senior Standing
counsel for respondent No.1-UOI.

Mr. Ajay Kalra, Advocate
for respondents No.2 & 3.

* * * *

LISA GILL, J. (Oral)

1. Prayer in this writ-petition is for quashing impugned show cause notice No.02/2021-22 dated 28.02.2022 (Annexure P-1) issued by respondent No.2 wherein it has proposed the recovery of refund amounting Rs.2,61,26,080/- relating to period July 2019 to December 2020 with regard to services exported outside India and further recovery of tax allegedly not paid for Rs.4,97,94, 585/-.

2. Petitioner's claim was rejected on the ground that services provided by petitioner fall in the category of 'intermediary', therefore, supply of services does not amount to export.

3. Learned counsel for respondent No.1, while referring to

affidavit dated 23.08.2025 of Mr. Sanjiv Gautam, Principal Commissioner, CGST, Gurugram, filed in connected matter, CWP No.5838 of 2024, 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*”.

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 show cause notice dated 28.02.2022 is, accordingly, set aside.

(LISA GILL)
JUDGE

26.08.2025
seema / ‘om’

(MEENAKSHI I. MEHTA)
JUDGE

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