



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

**Date of Decision :09.01.2025
CWP No.18846 of 2023 (O&M)**

M/s BA Call Centre India Private Limited

.....Petitioner

Versus

The Additional Commissioner (Appeals), Gurugram and another

..... Respondents

**CORAM: HON'BLE MR.JUSTICE ARUN PALLI
HON'BLE MRS.JUSTICE SUDEEPTI SHARMA**

Present : Ms. Priyanka Rathi, Advocate;
Ms. Ashwinichandrasekaran, Advocate for the petitioner.

Mr. Ajay Kalra, Sr. Standing counsel and
Ms. Isha Janjua, Advocate for respondent No.2.

ARUN PALLI, J. (Oral):

Learned counsel for the parties are *ad idem* that in the wake of the assertions, set out in para 18 of the affidavit, filed on behalf of respondent No.2, nothing substantive survives in the petition:-

“In this regard, it is pertinent to mention that refund claim for the period April 2021 to September 2021 filed by the petitioner under the category “Refund of accumulated ITC on Export of Services without payment of Tax” was rejected by the adjudicating authority considering the service as ‘intermediary’. The appeal filed by the petitioner against the rejection order was allowed by the Additional Commissioner (Appeal), CGST Gurugram vide OIA dated 05.04.2024 on merits, holding that the service provided by the petitioner is “export of service”. The said



order-in-appeal dated 05.04.2024 has been accepted by the department.

Further, the refund claim filed by the Petitioner for the subsequent period, April 2022 to March 2023 Under the same category has been considered on merits and sanctioned vide Order No. ZD060624045896Z dated 27.06.2024.”

However, learned counsel for respondent No.2 submits, for the petitioner to claim refund for the period in question i.e. October 2020 to March 2021, shall have to move a fresh application. And, in the event, any such application is moved the same shall be taken cognizance of by the competent authority and the requisite amount, the petitioner is entitled to, shall be refunded.

The petition is disposed of in the above terms.

**(ARUN PALLI)
JUDGE**

**(SUDEEPTI SHARMA)
JUDGE**

09.01.2025
Manoj Bhutani

Whether speaking/reasoned	Yes/No
Whether reportable	Yes/No