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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 7191/2025**

M/S. AMAZON DATA SERVICES INDIA PRIVATE
LIMITEDPetitioner

Through: Mr. Balbir Singh, Sr. Adv. with Ms.
Charanaya Lakshmi Kumaran, Mr.
Yogendra Aldak, Mr. Karan Sachdev,
Mr. Agrim Arora, Mr. Kunal Arora,
Mr. Kunal Kapoor, Mr. Yatharth
Tripathi & Ms. Charu Trivedi, Advs.

versus

ASSISTANT COMMISSIONER OF CGST, DIVISION NEHRU
PLACE, DELHI EAST COMMISSIONERATERespondent

Through: Mr. Sanjay Kumar Chaddha, Sr. Adv.
with Mr. Hemant Kumar, Adv.

5 WITH
+ **W.P.(C) 7196/2025**

M/S. AMAZON DATA SERVICES INDIA PRIVATE
LIMITEDPetitioner

Through: Mr. Balbir Singh, Sr. Adv. with Ms.
Charanaya Lakshmi Kumaran, Mr.
Yogendra Aldak, Mr. Karan Sachdev,
Mr. Agrim Arora, Mr. Kunal Arora,
Mr. Kunal Kapoor, Mr. Yatharth
Tripathi & Ms. Charu Trivedi, Advs.

versus

JOINT COMMISSIONER OF CGST, DIVISION NEHRU PLACE,
DELHI EAST COMMISSIONERATE ...Respondent

Through: Mr. Sanjay Kumar Chaddha, Sr. Adv.
with Mr. Hemant Kumar, Adv.

6 WITH
+ **W.P.(C) 7235/2025**

M/S. AMAZON DATA SERVICES INDIA PRIVATE



LIMITED

.....Petitioner

Through: Mr. Balbir Singh, Sr. Adv. with Ms. Charanaya Lakshmi Kumaran, Mr. Yogendra Aldak, Mr. Karan Sachdev, Mr. Agrim Arora, Mr. Kunal Arora, Mr. Kunal Kapoor, Mr. Yatharth Tripathi & Ms. Charu Trivedi, Advs.

versus

DEPUTY COMMISSIONER OF CGST, DIVISION NEHRU PLACE, DELHI EAST COMMISSIONERATE ...Respondent

Through: Mr. Sanjay Kumar Chaddha, Sr. Adv. with Mr. Hemant Kumar, Adv.

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AND

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W.P.(C) 7281/2025

M/S. AMAZON DATA SERVICES INDIA PRIVATE LIMITED

.....Petitioner

Through: Mr. Balbir Singh, Sr. Adv. with Ms. Charanaya Lakshmi Kumaran, Mr. Yogendra Aldak, Mr. Karan Sachdev, Mr. Agrim Arora, Mr. Kunal Arora, Mr. Kunal Kapoor, Mr. Yatharth Tripathi & Ms. Charu Trivedi, Advs.

versus

DEPUTY COMMISSIONER OF CGST, DIVISION NEHRU PLACE, DELHI EAST COMMISSIONERATERespondent

Through: Mr. Sanjay Kumar Chaddha, Sr. Adv. with Mr. Hemant Kumar, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

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29.05.2025



1. This hearing has been done through hybrid mode.
2. The Petitioner in the present writ petitions– M/s Amazon Data Services India Private Limited has filed these petitions primarily challenging the four impugned orders-in-appeal (*hereinafter, 'the impugned orders'*). The details of the periods giving rise to the said proceedings, the relevant show cause notices, the consequent Orders-in-Original and the subsequent impugned orders passed by the Appellate Authority are set out in the chart below:

SUMMARY OF REFUND PROCEEDINGS

S. No	Period	SCN date	Order in original	Order passed by Appellate Authority
I. Writ Petition No. 7235/2025 (Aug 2019 to March 2020) [Item 69]				
1.	August, 2019	31.10. 2020	05.03.2021 (@ Annexure P2, Writ Petition No. 7235/2025)	31.08.2022 (@ Annexure P1, Writ Petition No. 7235/2025)
2.	Sept, 2019	31.10. 2020	05.03.2021 (@ Annexure P3, Writ Petition No. 7235/2025)	
3.	Oct-Dec '19	06.05. 2021	30.05.2021 (@ Annexure P4, Writ Petition No. 7235/2025)	
4.	Jan-Mar '20	06.05. 2021	30.05.2021 (@ Annexure P5, Writ Petition No. 7235/2025)	
5.	Apr-June '20	06.05. 2021	05.03.2021 (@ Annexure P6, Writ Petition No. 7235/2025)	
6.	July-Sept '20	17.05. 2021	04.06.2021 (@ Annexure P7, Writ Petition No. 7235/2025)	
II. Writ Petition No. 7281/2025 (Oct 2020 to March 2021) [Item 81]				
7.	Oct-Dec '20	06.09. 2021	30.11.2022 (@ Annexure P2, Writ Petition No. 7235/2025)	29.01.2024 (@ Annexure P1, Writ Petition No. 7281/2025)
8.	Jan-March '21	06.09. 2021	02.12.2022 (@ Annexure P3, Writ Petition No. 7235/2025)	
III. Writ Petition No. 7196/2025 (Apr 2021 to Sept 2021) [Item 54]				
9.	April - Sept '21	11.04. 2023	04.05.2023 (@ Annexure P2, Writ Petition No. 7196/2025)	15.02.2024 (@ Annexure P1, Writ



				Petition No. 7196/2025)
IV. Writ Petition No. 7191/2025 (Oct 2021 to March 2022) [Item 51]				
10.	October 2021- March 2022	04.07. 2023	28.07.2023 (Annexure P2, Writ Petition No. 7196/2025)	25.07.2024 (Annexure P1, Writ Petition No. 7191/2025)

3. The short question that arises for consideration in these petitions is whether the services being rendered by the Petitioner would constitute exports or not.

4. In this regard, Mr. Balbir Singh, Id. Senior Counsel for Petitioner, on the last date of hearing had taken the Court through the **Circular No. 232/26/2024-GST** dated **10th September, 2024** wherein it is stated to have been clarified that supply of hosting data services provided by service providers located in India would constitute exports.

5. On the last date of hearing i.e., 26th May, 2025, notice was issued to the Respondent-Department in these matters and the Id. Counsel was requested to seek instructions.

6. Today, submissions have been heard on behalf of the parties. There is no doubt that there are various orders which have already been passed by the Appellate Authority itself, in favour of the Petitioner, holding identical services as constituting exports.

7. Mr. Chaddha, Id. Counsel confirms that these orders have not been challenged by the Respondent-Department and have thus attained finality. The said orders are attached with the present petitions and are dated 31st December, 2024 and 1st January, 2025.

8. It is further submitted on behalf of the Petitioners that certain Orders-



in-Original have also been passed by the Adjudicating Authority in favour of the Petitioner, dated 11th March, 2024 and 16th April, 2024, holding identical services to be constituting exports. These orders have also not been challenged in appeal and shall thus be considered while deciding the present petitions.

9. The details of the respective appeals leading to the Orders-in-Appeal dated 31st December, 2024 and 1st January, 2025 are as under:

Order-In-Appeal No.: 522/ADC/Central Tax/Appeal-I/Delhi/2024

Details of the Appeal

Name & Address of the Appellant	M/s Amazon Data Services India Pvt. Ltd., 14 th floor, Block-E, 1401-1421, International Trade Tower, Nehru Place, South Delhi, Delhi, 110019.
Name & Address of the Respondent	The Deputy/Assistant Commissioner, CGST Nehru Place Division, CGST Delhi East, 14-15, Farm Bhawan, 3rd floor, Nehru Place, Delhi-110019.
O-I-O No. & Date	GEXCOM/RFD/GST/6787/2024-CGST-RANGE-169-DIV-7-NHRPC-COMMRTE-DELHI(E) dated 11.03.2024.
Personal Hearing	Held.
Order in brief	Rejection of refund claims of Rs. 393,07,43,637/- under the category "exports of goods/services without payment of tax".
Status of O-I-A	Annulled.



Order-In-Appeal No.: 04 /ADC/Central Tax/Appeal-I/Delhi '2024-25

Details of the Appeal

Name & Address of the Appellant	M/s Amazon Data Services India Pvt. Ltd., 14 th floor, Block-E, 1401-1421, International Trade Tower, Nehru Place, South Delhi, Delhi, 110019.
Name & Address of the Respondent	The Deputy/Assistant Commissioner, CGST Nehru Place Division, CGST Delhi East, 14-15, Farm Bhawan, 3rd floor, Nehru Place, Delhi-110019.
O-I-O No. & Date	ZJ0704240321442 dated 18.04.2024.
Personal Hearing	Held.
Order in brief	Rejection of refund claims of Rs. 524,58,68,737/- under the category "exports of goods/services without payment of tax".
Status of O-I-A	Annulled.

10. Mr. Singh, Id. Senior Counsel submits that in terms of these orders, refunds have also been issued to the Petitioner.

11. Considering this position, it is deemed appropriate that instead of entertaining the challenge in these writ petitions, the Appellate Authority shall reconsider the impugned orders once again in light of the Appellate Authority's order dated 31st December, 2024 and 1st January, 2025 as also the **Circular No. 232/26/2024-GST** dated 10th September, 2024. Clearly, the impugned orders which are challenged before this Court were passed prior to the Orders-in-Appeal dated 31st December, 2024 and 1st January, 2025 which are relied upon by the Petitioners.

12. Therefore, the impugned Orders-in-Appeal are set aside. The matters are remanded to the Commissioner (Appeals) for reconsideration.



13. The said appeals shall be adjudicated within a period of four months after giving an opportunity of personal hearing to the Appellants.

14. The petitions are allowed in the above terms and the same are disposed of. All pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 29, 2025

Rahul/ss