IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH : NAGPUR

WRIT PETITION NO.816/2026
KC Overseas Education Pvt. Ltd. .Vs. The Union of India and Ors.
AND
WRIT PETITION NO.2324/2025
KC Overseas Education Pvt. Ltd. .Vs. The Union of India and Ors.
AND
WRIT PETITION NO.2323/2025
KC Overseas Education Pvt. Ltd. .Vs. The Union of India and Ors.

Office Notes, Office Memoranda of Coram, appearances, Court's orders of directions and Registrar's orders	Court's or Judge's orders

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Mr. S. Agrawal, Advocate for petitioner.
Mrs. K. Jaltare, Advocate for respondents.

CORAM : ANIL L. PANSARE AND NIVEDITA P. MEHTA, JJ.
DATE : FEBRUARY 13, 2026.

Heard.

2. The issue involved in these petitions is that the petitioner has been denied refund of the integrated goods and services tax on the ground that the services rendered by him to the foreign university does not constitute export of service under the Central Goods and Services Tax Act, 2017. The said issue stands decided in the light of the fact that the Hon'ble Supreme Court in ***The Union of India & Ors. Vs. KC Overseas Education Pvt. Ltd. Nagpur [Special Leave Petition (C) Nos. 21140-21105/2025, decided on 25.08.2025],*** dismissed the Special Leave Petitions filed by the revenue challenging the findings rendered by Division Bench of this Court in Writ Petition No.3914/2024 with connected petitions. The present petitioner was the petitioner in the said petitions as well. The Division Bench held that the petitioner would not fall within the definition of "intermediary" as defined under Section 2(13) of Integrated Goods and Services Tax Act, 2017 and, therefore, would be entitled to refund of the goods and services tax paid by it to the department subject to the receipt of consideration in foreign currency.

3. This issue, thus, stands settled. The same, however, has been not considered by respondent No.2-Appellate Authority. The matter, therefore, will have to be remanded back.

4. The writ petition is accordingly partly allowed. Impugned order dated 24.07.2025 passed by respondent No.2 in GST A.No.NGP/340,341,342/2024-25; dated 04.03.2025 in A.No. NGP/1212/GST/NGP/APPL/2024-25 with BG/1213/GST/NGP/APPL/2024-25 and dated 04.03.2025 in GST A.No.NGP/339-340/2024-25, are quashed and set aside. The appeals are remanded back to respondent No.2 for consideration afresh, in accordance with law and what has been stated in the body of order.

5. The petitioner shall appear before respondent No.2 on 18.02.2026. Respondent No.2 shall decide the appeal as expeditiously as possible and preferably within six weeks from 18.02.2026.

6. The writ petitions are disposed of. No costs.

(JUDGE) **(JUDGE)**

Kahale