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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

% *Date of decision: 8th May, 2026*

+ **W.P.(C) 17500/2025**

FATEH EDUCATION CONSULTING PRIVATE LIMITED

HAVING IT'S OFFICE AT:

GROUND FLOOR, 6/15, BALRAJ KHANNA MARG,

EAST PATEL NAGAR, CENTRAL DELHI, DELHI-110008

THROUGH IT'S AUTHORISED SIGNATORY

MR. VISHAL GUPTA

.....PETITIONER

Through: Mr. Kamal Sawhney, Mr. Deepak
Thackur and Mr. Rishabh Mishra,
Advocates.

versus

1. **ASSISTANT COMMISSIONER,
CGST DIVISION, WAZIRPUR
CGST DELHI WEST COMMISSIONERATE,
3RD FLOOR, GST BHAWAN, NANGAL RAYA,
DDA RETAIL BUSINESS CENTRE,
PLOT NO. 1, NANGAL RAYA,
JANAKPURI, NEW DELHI-110046**

.....RESPONDENT NO.1

2. **COMMISSIONER, DIVISION WAZIRPUR,
CENTRAL TAX DELHI WEST COMMISSIONERATE,
3RD FLOOR, GST BHAWAN,
PLOT NO. 1, RETAIL TRADE CENTRE,
DDA COMPLEX, NANGAL RAYA,
JANAKPURI, NEW DELHI-110046**

.....RESPONDENT NO.2

Through: Ms. Anushree Narain, Sr. Standing
Counsel with Mr. Naman Choula and
Mr. Yamit Jetley, Advocates.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL



JUDGMENT (ORAL)

AJAY DIGPAUL, J.

Factual Matrix

1. The petitioner, Fateh Education Consulting Private Limited, is stated to be engaged in providing education consultancy/marketing and recruitment support services to foreign universities. The present writ petition has been filed under Article 226 of the Constitution of India, assailing the order dated 30.10.2025 passed by the Assistant Commissioner, Central Tax, GST Division, Wazirpur, whereby the petitioner's refund claim came to be rejected. The writ petition seeks, *inter alia*, quashing of the said order and a direction to the respondent department to grant refund of ₹2,63,38,771/- along with interest.
2. The refund claim in question was filed on the ground of "Export of Services — with Payment of Tax" and pertains to Integrated Goods and Services Tax paid for the period September 2023 to March 2024. The petitioner claimed refund of ₹2,63,38,771/- under Section 54 of the Central Goods and Services Tax Act, 2017¹. In support of the claim, the petitioner placed reliance on its service agreements with foreign universities, export invoices, e-BRCs/FIRC's, reconciliation statements and other supporting documents.
3. On 08.10.2025, the respondent department issued a Show Cause Notice² to the petitioner, calling upon it to furnish, *inter alia*, copies of service agreements with foreign recipients of service, invoices of inward

¹ Hereinafter "CGST Act"



supplies, documentary proof correlating foreign inward remittances with export invoices, self-certified copies of BRCs/FIRC, and material to demonstrate that the services for which refund was claimed were not intermediary services under Section 2(13) of the Integrated Goods and Services Tax Act, 2017³. The SCN recorded that the refund claimed appeared inadmissible and called upon the petitioner to show cause as to why the same ought not to be rejected.

4. The petitioner filed its reply to the SCN on 14.10.2025 and, thereafter, also corresponded with the Department by e-mails dated 27.10.2025 and 29.10.2025, enclosing further documents including pending e-BRCs, reconciliation with corresponding export invoices, and sample export invoices for the relevant period. A personal hearing was also held before the respondent department on 28.10.2025.

5. By the impugned order dated 30.10.2025, the respondent department rejected the petitioner's refund application on the ground that the petitioner was promoting courses of foreign universities, identifying suitable prospective students, assisting in recruitment of such students, and receiving commission linked to tuition fees paid by such students. On that basis, the respondent held that the petitioner was acting as an agent of the foreign university and was liable to be treated as an *intermediary* under Section 2(13) of the IGST Act, with the result that the services did not qualify as export of services. Aggrieved thereby, the petitioner has approached this Court by way of the present writ petition.

6. Before advertng to the rival submissions, it would be apposite to note

² Hereinafter "SCN"

³ Hereinafter "IGST Act"



that the predecessor Bench, *vide* order dated 18.11.2025, had noticed the central issue arising in the present petition and the petitioner's reliance on the judgments governing the controversy. The relevant portion of the said order is reproduced hereunder:

“2. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India, *inter alia*, assailing the order dated 30th October, 20205 (hereinafter, ‘*impugned order*’) passed by the Assistant Commissioner, Central Tax, GST Division – Wazirpur.

3. The grievance of the Petitioner is that the Petitioner has been denied the refund by holding it to be an intermediary, which would be contrary to the judgement in this Court in ***Commissioner of Delhi Goods and Service Tax DGST v. Global Opportunities Private Limited, through its Authorized Representative, 2025 SCC OnLine Del 6316.***

4. This Court in the said decision considered the decision of the Bombay High Court in ***K.C. Overseas Education Pvt. Ltd. v. Union of India, 2025 : BHCNAG : 2166-DB.*** The SLP assailing the decision of the Bombay High Court in ***K.C. Overseas Education Pvt. Ltd.(Supra)*** was dismissed in ***The Union of India v. K.C. Overseas Education Pvt. Ltd., Petition (s) for Special Leave to Appeal (C) Nos. 21104-21105/2025.*** The case of the Petitioner is that said decisions have not been properly considered by the Assessing Authority.

5. *Prima facie*, the Petitioner is providing marketing services for a foreign university *i.e.*, University of Manchester, and in the opinion of this Court, the factual situation would clearly be covered in the decision of this Court in ***Global Opportunities Private Limited (Supra).***”

Submissions made on behalf of the petitioner

7. Learned counsel appearing on behalf of the petitioner submits that the impugned order dated 30.10.2025 is *ex facie* contrary to the settled legal position governing education consultancy and marketing support services rendered by Indian entities to foreign universities. It is submitted that the petitioner had filed a refund application for the period September 2023 to March 2024, seeking refund of tax paid on account of export of services



with payment of tax. The refund has, however, been rejected on the ground that the petitioner is an “*intermediary*” under Section 2(13) of the IGST Act, merely because the petitioner receives commission from foreign universities. According to the petitioner, the receipt of consideration by way of commission does not, by itself, convert the petitioner into an intermediary or agent of the foreign university.

8. Learned counsel submits that the petitioner is engaged in promoting foreign universities and providing counselling, marketing and recruitment support services in India. The petitioner receives consideration only from foreign universities and no consideration is charged from Indian students. It is contended that the recipient of the petitioner’s services is located outside India, the consideration is received from such foreign universities, and the services are rendered under contractual arrangements with those universities. On this basis, it is submitted that the petitioner satisfies the requirements of export of services and cannot be treated as facilitating a supply between two other persons.

9. It is further submitted that the respondent department itself does not dispute the nature of the activities performed by the petitioner, namely, promotion of courses, counselling of prospective students, and assistance in the application/admission process. The error, according to the petitioner, lies in the respondent’s conclusion that such activities amount to facilitation of recruitment by an agent of the foreign university. Learned counsel submits that the sample agreement with the University of Manchester demonstrates that the petitioner has no authority to bind the university, cannot guarantee admission or enrolment, cannot contract on behalf of the university, and does not stand in a principal-agent relationship with the university. On the



contrary, the agreement expressly provides that nothing therein creates a partnership, joint venture, principal-agent relationship, or employer-employee relationship between the university and the petitioner.

10. Learned counsel places reliance on the judgment of this Court in ***Commissioner of Delhi Goods and Service Tax DGST v. Global Opportunities Private Limited***⁴, wherein, according to the petitioner, services of an identical nature were held to qualify as export of services and not intermediary services. It is submitted that the said judgment considered the decision of the Bombay High Court in ***K.C. Overseas Education Pvt. Ltd. v. Union of India***⁵, as well as the dismissal of the Department's Special Leave Petition therefrom. The petitioner also relies upon the subsequent dismissal of the Department's Special Leave Petition against ***Global Opportunities Private Limited***. Learned counsel, therefore, submits that the issue stands squarely covered in favour of the petitioner, and that the respondent department, despite noticing the judgments relied upon by the petitioner, failed to meaningfully advert to or apply the binding precedents. On this ground, it is submitted that the impugned order is liable to be set aside.

Submissions made on behalf of the respondents

11. Ms. Anushree Narain, learned senior standing counsel fairly submits that the respondents do not dispute the legal position governing the issue involved in the present petition. She submits that the issue stands covered by the judgment of this Court in ***Global Opportunities Private Limited***.

⁴ 2025 SCC OnLine Del 6316

⁵ 2025 : BHCNAG : 2166-DB



However, she submits that the respondents would adopt the submissions advanced by the Department in that matter.

12. The submission advanced by the Department in ***Global Opportunities Private Limited*** was that the assessee therein was an “intermediary” within the meaning of Section 2(13) of the IGST Act and, therefore, its services did not qualify as export of services. It was contended that since the assessee was acting as an intermediary, it was not entitled to exemption from payment of GST under Section 5 of the IGST Act. The Department had further submitted that the assessee was acting as an agent of the principal, which was the concerned foreign university, and that for a service to constitute export of services, the relationship between the parties ought to be on a principal-to-principal basis and not one of principal and agent.

13. It was also advanced by the Department in ***Global Opportunities Private Limited*** that certain clauses in the agreements entered into by the assessee therein described it as an agent of the foreign university, and therefore, the assessee could not claim that it was providing services on its own account as a principal.

14. Ms. Narain submits that the respondents adopt the aforesaid submissions in the present case as well as, even according to her, the nature of services rendered by the petitioner herein is materially similar to the nature of services considered by this Court in ***Global Opportunities Private Limited***.

Analysis & Conclusion

15. Having heard learned counsel for the parties and having perused the record, this Court is of the view that the issue arising in the present petition



is no longer *res integra*. The question whether education consultancy, marketing and recruitment support services rendered by an Indian entity to foreign universities would qualify as export of services, or would fall within the ambit of “*intermediary*” services under Section 2(13) of the IGST Act, has already been considered by this Court in ***Global Opportunities Private Limited***. In the said decision, this Court held that where the Indian entity renders educational consultancy/marketing services to foreign universities, raises invoices upon such foreign universities, and receives consideration from them, such services would not constitute intermediary services merely because students in India are incidentally assisted in the process.

16. The said view is consistent with the judgment of the Bombay High Court in ***K.C. Overseas Education Pvt. Ltd. (Supra)***, wherein, in materially similar circumstances, it was held that the assessee was providing services to universities located outside India, which were paying consideration to the assessee, and that the assessee could not be treated as providing services to students in India merely by recommending their names to foreign universities. The Bombay High Court accordingly held that such services would not fall within the definition of “*intermediary*” and that the assessee would be entitled to refund, subject to receipt of consideration in foreign currency. The Special Leave Petitions preferred by the Union of India against the said judgment were dismissed by the Hon’ble Supreme Court, having regard to the judgment in ***Commissioner of Service Tax-III, Mumbai v. Vodafone India Ltd.***⁶ and the order in ***Commissioner, Central Excise, CGST-Delhi South Commissionerate v. Blackberry India Pvt. Ltd.***⁷

⁶ Civil Appeal Nos. 10815-10819/2014

⁷ SLP (C) No. 25992/2024



17. In *Global Opportunities Private Limited*, this Court also considered the line of judgments including *Ernst & Young Ltd. v. Add. Commr. CGST Appeals-II, Delhi*⁸, *K.C. Overseas Education Pvt. Ltd.*, *Vodafone India Ltd.*, *Blackberry India Pvt. Ltd.* and other decisions, and held that a person who supplies services on its own account cannot be treated as an intermediary merely because such services may facilitate or further the business objective of the foreign recipient. The determinative factor is not the place where the incidental beneficiary may be located, but the contractual recipient of the service, the person liable to pay consideration, and the nature of the service supplied. This Court held that the respondent therein was engaged by foreign educational institutions for providing consultancy services and, upon rendering such services, received consideration from the said foreign universities and such relationship could not be characterised as intermediary services.

18. In the present case also, the petitioner has entered into agreements with foreign universities for providing education consultancy, marketing and recruitment support services. The impugned order itself proceeds on the basis that the petitioner promotes courses of the foreign university, identifies prospective students, assists in the recruitment/admission process and receives commission from the foreign university. Furthermore, the petitioner does not charge students for such services, has no authority to bind the foreign university, cannot guarantee admission, and receives consideration from the foreign university. The factual matrix, therefore, is materially similar to that considered by this Court in *Global Opportunities Private Limited* and by the Bombay High Court in *K.C. Overseas Education Pvt.*

⁸ (2023) 73 GSTL 161 (Del.),



Ltd..

19. It is also relevant that Ms. Anushree Narain, learned senior standing counsel appearing for the respondents, while adopting the submissions advanced by the Department in *Global Opportunities Private Limited*, has also not disputed that the nature of services rendered by the petitioner in the present case is materially similar to the services considered by this Court in *Global Opportunities Private Limited*. Thus, even upon considering the submissions adopted on behalf of the Department, the controversy remains squarely covered by the judgment of this Court. In view of the settled position of law and its application to the facts of the present case, the impugned order dated 30.10.2025, which rejects the refund claim by treating the petitioner as an intermediary, cannot be sustained.

20. Accordingly, the impugned order dated 30.10.2025 is set aside. The refund shall be processed and granted to the petitioner along with applicable statutory interest, in accordance with law, within a period of two months.

21. The petition is disposed of in the aforesaid terms. Pending applications, if any, are also disposed of.

**AJAY DIGPAUL
(JUDGE)**

**NITIN WASUDEO SAMBRE
(JUDGE)**

MAY 8, 2026/ar/yr