CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
PRINCIPAL BENCH - COURT NO. III

Customs Appeal No.51287 of 2025

[Arising of Order-in-Appeal No.D-II/ICD/TKD/IMP/659/2024-25 dated 29.03.2025 passed by the Commissioner of Customs (Appeals), New Customs House, New Delhi]

M/s. United Nations Children's Fund, **Appellant**
UNICEF House, 73 Lodi Estate,
New Delhi110 003.

Vs.

Principal Commissioner of Customs, **Respondent**
(Import), Inland Container Depot,
Tughlakabad,
New Delhi-110 020.

WITH

Customs Appeal No.51288 of 2025

[Arising of Order-in-Appeal No.D-I/ACC/Import/3834/2024-25 dated 29.03.2025 passed by the Commissioner of Customs (Appeals), New Customs House, New Delhi]

M/s. United Nations Children's Fund, **Appellant**
UNICEF House, 73 Lodi Estate,
New Delhi110 003.

Vs.

Principal Commissioner of Customs, **Respondent**
(ACC Import), New Custom House,
Near IGI Airport, New Delhi110 037.

AND

Customs Appeal No.51290 of 2025

[Arising of Order-in-Appeal No.D-I/ACC/Import/3835/2024-25 dated 29.03.2025 passed by the Commissioner of Customs (Appeals), New Customs House, New Delhi]

M/s. United Nations Children's Fund, **Appellant**
UNICEF House, 73 Lodi Estate,
New Delhi110 003.

Vs.

Principal Commissioner of Customs, **Respondent**
(ACC Import), New Custom House,
Near IGI Airport, New Delhi110 037.

Appearance:
Present for the Appellant: Shri T. Chakrapani, Consultant, Shri Jiten Yadav, Shri Anil Kumar, Ms. Jaya Kumari Advocates and Ms. Pooja, Consultant for the appellant.
Present for the Respondent : Shri Anand Narayan, Authorised Representative for the Department.

CORAM:
HON'BLE MS. BINU TAMTA, MEMBER (JUDICIAL)

FINAL ORDER NOs.51296-51298 /2026

Date of Hearing/Decision: 05.08.2026

BINU TAMTA:

The appellant - United Nations Children's Fund[1] is a specialized agency of the United Nations, which provide humanitarian and developmental assistance to the children worldwide. The appellant had filed three refund applications on 24.05.2022 for refund of IGST paid on import of goods. The Adjudicating Authority passed the Order-in-Originals [2] taking note of the Notification No.16/2017-Union Territory Tax (Rate) and Circular No.23/2019-Customs dated 1st August, 2019, which entitles the United Nation Agencies to get refund of IGST so as to maintain parity with domestic tax exemptions,

[1] UNICEF
[2] (1)Nos.99/2022 dated 31.08.2022, (2)No.152/RKS/2022 dt.7.11.22 and(3)No.212/UK/2022 dt.3.1.2023

however, since the IGST payments were made between 17th November, 2017 to 20th December, 2017 but the refund applications were filed nearly 5 years later in the year May, 2022 and the relevant period prescribed under Section 55 of the CGST Act, 2017 and Section 27 of the Customs Act, 1962 being one year from the date of payment was applicable and, therefore, the claim was time barred. The appeal filed by the appellant was rejected by the Commissioner (Appeals) confirming the demands of Rs.39,39,886/-, Rs.5,62,139/- and Rs.44,48,101/- for the period October and December, 2017 and January to June, 2018 respectively. Challenging the order-in-appeal nos.[3] dated 29.03.2025.

2. Heard Shri T. Chakrapani, Consultant, Shri Jiten Yadav, Shri Anil Kumar, Ms. Jaya Kumari Advocates and Ms. Pooja, Consultant for the appellant and Shri Anand Narayan, Authorised Representative for the respondent.

3. Shri T. Chakrapani, Consultant representing the appellant submitted that as per Section 55 of the Central Goods and Service Tax, 2017, the appellant being a specialized agency of the United Nations is entitled to refund on all inward supplies including the imports and the procedure for claiming the refund and the time limitation have been prescribed under Section 54(2) read with Section 55 of the Act. As per Section 54(2) of the CGST Act, the time limit for filing the refund applications was initially before the expiry of six months from the last

[3] No.D-II/ICD/TKD/IMP/659/2024-25, D-I/ACC/Import/3834/2024-25, D-I/ACC/Import/3835/2024-25

date of the order on which the supply was received. The said period was amended to 18 months vide Notification No.20/2018- Central Tax dated 28.03.2018.

He further submitted that for refund of IGST paid on imports, there was no mechanism provided in respect of common GST portal as available for inward supplies other than imports under Section 54(2) of the Act. It is only by virtue of a Circular No.23/2019-Customs dated 01.08.2019 that CBIC provided for refund of IGST paid on inputs through the Customs Department and, therefore, their right to the refund became actionable following the issuance of the Circular No.23/2019, therefore, the limitation period should be computed w.e.f. 01.08.2019. He has also relied on the orders passed by the Supreme Court extending the limitation period from March, 2020 to February, 2022 due to COVID 2019 pandemic.

4. Shri T. Chakrapani, learned Consultant also pointed out to the order passed by the Division Bench in the case **of M/s. World Health Organization Vs. Commissioner of Customs (Airport & ACC), Kolkata[4],** wherein similar issue of refund claim being time barred was considered and it was observed as under:-

> "**10**. We find that prior to 01.08.2019, it was not clear as to with which authority a claim for refund was to be filed by an assessee. This was clarified only vide Circular No. 23/2019-Customs dated 01.08.2019, which clarified that the Customs authorities will take up the claim of refund of I.G.S.T. paid by assessees. Therefore, the time limit as per

[4] Final Order No.75700-75702/2026 dated 11.06.2026

> Notification 20/2018-Central Tax dated 28.03.2018 reckons from 01.08.2019 for filing such refund claims. Admittedly, within this time limit, the outbreak of the COVID-19 pandemic had occurred, due to which the Hon'ble Apex Court *suo motu* extended the time limit for 24 months till 28.02.2022.
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> **11.** Considering the above, we find that the refund claims filed by the appellant are within time."

5. Since the issue is covered by the decision of the **Division Bench,** which is binding on me, following the same, I hold that the refund claims are not barred by limitation. The arguments made on behalf of the appellant that prior to 01.08.2019, there was a complete procedural lapse as it was not stated anywhere by the authority before which the claim should be made, in that view, the limitation period could not have started prior to the said period i.e. 01.08.2019 is correct. Accepting the limitation to be computed from the date of the said Circular and also the limitation period extended by the Supreme Court due to COVID-2019, I find that refund claim has been filed well within time by the appellant. The refund claims are not time barred. In the circumstances, the impugned orders are set aside and the appeals are allowed with consequential relief, if any.

[Operative portion of the order already pronounced in open court]

(BINU TAMTA)
MEMBER (JUDICIAL)

Ckp.