GSTAT

State Bench Delhi

Division Bench Court No. Court I

APL/134/DEL/2026

LALDEO RAJAK **.....Appellant**

Versus

GLOBAL HEALTH STRATEGIES EMERGING ECONOMIES PRIVATE LIMITED, DIRECTOR, B-33 PLOT NO 8B MODEST KETKI CGHS LTD SECTOR-11 DWARKA DLSWD 110075 **.....Respondent**

Quorum

Hon'ble Sh. Sanjay Kumar Aggarwal, Member(Judicial)
Hon'ble Sh. Rajiv Kapoor, Member (Technical)

Counsel for Appellant **Counsel for Respondent**

ORDER

Present – None on behalf of the appellant.

Shri Shivam Batra, Ld. counsel on behalf of the respondent.

1. The present appeal in Form GST APL-07 has been filed by the Assistant Commissioner, Division-Malviya Nagar, CGST Delhi South Commissionerate (hereinafter called "Appellant/Department"), under sub-section (3) of Section 112 of the Central Goods and Services Tax Act, 2017 (hereinafter called "Act 2017"), against Order-in-Appeal No. 176/2022-23 dated 23.11.2022 (hereinafter called "OIA"), passed by the Joint Commissioner (Appeals-II), New Delhi (hereinafter called "Appellate

Authority"), in the case of M/s Global Health Strategies Emerging Economies Pvt. Ltd. (hereinafter called "Respondent").

2. Bereft of all unnecessary details, the Respondent, registered with the GST Department, provides services under the category of Management Services. It works for various foreign parties in implementing their India-specific projects, focused primarily on public health issues, namely creating awareness campaigns, educating the public, and devising strategies to advise the Government, and also engages in elevating the discourse on health and facilitating a more conducive environment for highlighting health in India.
3. The Respondent treated these services as export of services and filed a refund claim of accumulated Input Tax Credit on export of goods and services without payment of tax, for the period October 2019 to March 2020, amounting to Rs. 1,53,02,449/- (Central Tax Rs. 58,05,699/-, State/UT Tax Rs. 58,05,699/- and Integrated Tax Rs. 36,91,051/-). The refund claim was rejected by the adjudicating authority vide Order-in-Original dated 30.12.2021.
4. Aggrieved, the Respondent preferred an appeal before the Appellate Authority. The Appellate Authority allowed the appeal vide the OIA, observing that the Respondent is located and registered in India, that the services are limited to assisting and guiding the foreign entities in the implementation of their projects, that the research data, guidance and assistance are delivered to the foreign entities located outside India, and that payment for the services has been received in convertible foreign exchange.
5. Against this OIA, the Appellant/Department has filed this appeal before this Bench, alleging that the Appellate Authority has erred in not considering Section 13(5) of the Integrated Goods and Services Tax Act, 2017 (hereinafter called "IGST Act"). Relying on the Service Agreement dated 01.04.2017

between M/s Global Health Strategies LLC, New York (USA) and the Respondent, the Appellant/Department has averred, at paragraph 14 of the APL-07, that the Respondent is holding programmes and activities in India.

6. Thus, according to the Appellant/Department, the Respondent has organised educational workshops, training programmes and similar events in India, and the services supplied are services by way of organisation of educational events and services ancillary thereto.

7. The issue that arises for consideration before us is whether this Bench, i.e. the State Bench, Delhi, has jurisdiction to entertain and try the present appeal, or whether the appeal lies before the Principal Bench, in view of the contentions of the parties with respect to the different provisions of the IGST Act.

8. The Respondent's contentions are that the First Appellate Authority held that the place of supply falls under Section 13(2) of the IGST Act, and that the Respondent is therefore eligible for the refund. The Appellant/Department, on the other hand, has filed this appeal alleging that the place of supply is governed by Section 13(5) of the IGST Act and not by Section 13(2) thereof.

9. Section 13(2) of the IGST Act, on which the Appellate Authority has relied, provides as under:

> "13. Place of supply of services where location of supplier or location of recipient is outside India.— … (2) The place of supply of services except the services specified in sub-sections (3) to (13) shall be the location of the recipient of services. Provided that where the location of the recipient of services is not available in the ordinary course of business, the place of supply shall be the location of the supplier of services."

10. Section 13(5) of the IGST Act, which the Appellant/Department relies upon, reads as under:

> "(5) The place of supply of services supplied by way of admission to, or organization of a cultural, artistic, sporting, scientific, educational or entertainment event, or a celebration, conference, fair, exhibition or similar event, and of services ancillary to such admission or organization, shall be the place where the event is actually held."

11. As is evident from the above, the lis involves the determination of the place of supply, and the question of jurisdiction of this Bench turns on that determination.
12. When the matter was taken upon 28/07/2026, the Ld. Counsel for the Respondent raised an issue with regard to jurisdiction, submitting that the appeal lies before the Principal Bench. The Ld. Assistant Commissioner appearing for the Appellant concede the position and stated that the Appellant/Department has already, in response to the defect notice, reported to the Registrar of this Bench on 03.08.2026 that the matter involves the issue of place of supply.
13. We have heard the parties and have examined the record, including the APL-07, the OIA and the aforesaid communication dated 03.08.2026, to appreciate whether the matter involves an issue relating to the place of supply. Having done so, we find that the dispute in the present appeal, namely whether the place of supply of the services rendered by the Respondent is governed by Section 13(2) or Section 13(5) of the IGST Act, is one that relates to the place of supply. Both parties are also ad idem on this position.
14. Under Section 109(5) of the Act 2017, appeals against orders of the Appellate Authority or the Revisional Authority in which one of the issues involved

relates to the place of supply are to be heard by the Principal Bench of the Tribunal at New Delhi. The State Bench, Delhi, therefore, does not have jurisdiction to entertain and decide the present appeal.

ORDER

15. In view of the above, the present appeal is transferred to the Principal Bench of the Goods and Services Tax Appellate Tribunal, New Delhi, for hearing and disposal in accordance with law.
16. The Registry is directed to transmit the complete record of the case to the Principal Bench, New Delhi, at the earliest. The parties are directed to appear before the Ld. Registrar, Principal Bench on 07.10.2026.

(Sanjay Kumar Aggarwal)

(Rajiv Kapoor)

Dated: 30.09.2026