GOODS AND SERVICES TAX APPELLATE TRIBUNAL
PUNE BENCH

APL/30/PUN/2026

M/s PROPIX TECHNOLOGIES PRIVATE LIMITED, PUNE ……Appellant

Versus

THE COMMISSIONER OF STATE TAX, MAHARASHTRA ……Respondent

Quorum:
Hon'ble Shridhar Mahadeo Bhosale, Member (Judicial)
Hon'ble Dr. Nirmal Kumar Soren, Member (Technical)

Counsel for Appellant
Shri Kiran G. Garkar,
Chartered Accountant

Counsel for Respondent
Shri Prakash V. Kulkarni,
Deputy Commissioner

FINAL ORDER

Date of Last Hearing: 19.10.2026
Date of Order: 02.11.2026

Per: Dr. Nirmal Kumar Soren, Member (Technical):

The Appeal

1. This appeal has been preferred under Section 112(1) of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 (hereinafter together referred to as "the CGST Act") against the Order-in-Appeal dated 26.12.2025 passed by the Joint Commissioner of State Tax, Appeal-04, Pune, as the first appellate authority. By the said order, the first appellate authority upheld, though on a ground different from those in the order-in-original dated 05.03.2025 ("the OIO") passed by the Deputy Commissioner of State Tax, PUNE_CANTT_508, Pune, as the proper officer, the OIO's rejection of the Appellant's claim for refund of Rs. 77,188/- (CGST Rs. 38,594/- and SGST Rs. 38,594/-) of tax paid on deemed export supplies.

Facts

2. The Appellant filed an application in FORM GST RFD-01 dated 08.01.2025 with the proper officer, through the common portal, claiming refund of Rs. 77,188/- under the category "On account of Refund by Supplier of deemed export", for the period April 2022 to May 2024. The claim pertained to the tax paid on five supplies, under invoices dated between 22.12.2023 and 11.05.2024, to Wockhardt Ltd., an Export Oriented Unit ("the recipient").

3. By the OIO, issued in FORM GST RFD-06 under No. ZD270325022175O, the proper officer rejected the claim. The OIO records that a show cause notice in FORM GST RFD-08 was issued on 07.02.2025 on the following discrepancies:

> 1. On verification of application it is found that Taxpayer has mentioned the period for refund APRIL 2022 to MAY 2024 which includes the three financial years
>
> 2. As per section 54 (2) of MGST Act 2017 taxpayer has to make an application for refund in such form and manner as may be prescribe, before the expiry if two years from the last day of quarter for which refund claimed but this application is beyond two years
>
> 3. Refund application is beyond the time limit as per mentioned in point 2.
>
> 4. On verification of application it is found that Taxpayer has not submitted the form A from the recipient as per circular no 14/14/2017-GST dated 06.11.2017

It then records that the "Taxpayer has not submitted any reply against the show cause and not produced the any documents related to above discrepancy noticed and communicated", and concludes: "Hence considering the provision and non-submission of reply total refund at Rs. 77188/- is rejected".

4. The Appellant appealed against the OIO to the first appellate authority, contending that the proper officer "failed to appreciate the reply filed on 14/02/2025" by e-mail; that the period entered "was due to system based compulsion" and that "there is no bar to apply for multiple financial years"; that the application "uploaded on 08/01/2025 was well within time limit"; and that the pre-intimation in Form A "was filed with his office, through e-mail and physically on 15/12/2023". It prayed for the refund with interest

under Section 56 of the CGST Act. The first appellate authority recorded that the Appellant "has submitted copies of FORM A and requested to allow refund", and held on limitation:

> 23.The time limit for applying refunds in deemed exports is before the expiry of two years from the relevant date. For deemed exports, the relevant date is the date of furnishing the return for such supplies electronically. … As Appellant has supplies related December 2023 to May 2024,the refund application filed by Appellant dated 08/01/2025 is within prescribed time limit under the Act,2017.

It then held:

> 25.In case of deemed exports either supplier of goods or recipient of goods should file and avail refund application .In instant case under discussion, both the recipient M/s-Wockhardt ltd (…) and Supplier of Goods are filing refund application, which violated rule 89(1) and explanation provided therein.

On that basis, the impugned order, No. JC/APP-04/G-255/24-25/ Propix/25-26/Order-255, held that "the decision to reject refund by Refund Processing Officer is upheld", and rejected the appeal. The present appeal was registered as APL/30/PUN/2026 on 03.09.2026.

Grounds of appeal

5. The appeal memorandum states that the Appellant replied to the show cause notice by e-mail on 14.02.2025 with the required attachments. The grounds of appeal raise three contentions:

(i) that each ground in the show cause notice had been answered: the period from April 2022 "was due to system based compulsion" and "there is no bar to apply for multiple financial years", reliance being placed on Circular No. 135/05/2020-GST; the Section relied on by the proper officer "does not speak about starting point but speaks of end point", and the application dated 08.01.2025 was within time even if counted from the first invoice dated 22.12.2023; and the pre-intimation "was filed with his office, through e-mail and physically on 15/12/2023";

(ii) that these points were explained to the first appellate authority and "it seems to be accepted by him", but that it nevertheless upheld the rejection on the view that both the supplier and the customer had claimed the refund, although

"it is not pointed out anywhere in the appeal order" that the recipient claimed refund "qua the very same invoices on which the appellant had claimed refund"; that the second proviso to Rule 89(1) of the Central Goods and Services Tax Rules, 2017 ("the CGST Rules") leaves it to the recipient or the supplier to claim the refund on each supply; and that the recipient's undertakings, that it had neither availed input tax credit nor would claim refund on these supplies, were "forming part of record" but were not considered; and

(iii) without prejudice, that after an officer orally suggested on 03.12.2024 that the recipient was claiming refund, the Appellant obtained the recipient's declaration dated 12.12.2025, which was placed on record at the hearing on 16.12.2025 but escaped the attention of the first appellate authority.

The Appellant prays that the OIO and the impugned order be set aside and the refund granted, with interest under Section 56 of the CGST Act.

6. In its reply, the Respondent contends that while Circular No. 135/05/2020-GST "permits the clubbing of tax periods across multiple financial years, it does not extend, dilute, or waive the strict two-year limitation period mandated under Section 54(1)"; and that a refund application is "a single, indivisible statutory claim" and that "The Proper Officer must evaluate the limitation based on the entire period claimed", so that "the claim for the earlier periods is clearly time-barred". On Form A, the reply states that the first appellate authority "accepted the taxpayers opinion that the pre intimation was filed to proper officer through Email and physically on 15/12/2023". On the finding that both the supplier and the customer claimed refund, it states only that the first appellate authority "has pointed out that both the supplier and customer have claimed the refund"; it does not identify any refund application by the recipient. At the hearing on 19.10.2026, the learned Authorised Representative for the Respondent "confirmed the submissions made by the Appellant".

7. In its rejoinder to the Respondent's reply, the Appellant further contends that the relevant date for deemed exports is the

date on which the return relating to the supplies is furnished; that the requirement of chronological filing in para 8 of Circular No. 125/44/2019-GST applies only to the categories of refund listed at (a), (c) and (e) of its para 3, and not to refunds on deemed exports; that a refund is admissible supply by supply, and the view that an application is a single, indivisible claim finds no support in the rules or any circular; and that the Respondent, not having appealed against the finding on limitation, cannot now dispute it.

8. We have heard the learned Authorised Representatives of both parties on 15.10.2026 and 19.10.2026. At the hearing on 19.10.2026, the learned Authorised Representative for the Appellant was heard "at length on the issues of limitation, the submission of Form A and Form B, and the finding of the appellate authority under rule 89(1)" of the CGST Rules.

Issues for Consideration

9. The issue is whether the rejection of the refund can be sustained on the ground on which the impugned order rests, namely that both the recipient and the Appellant claimed refund of the tax on the same supplies; and, if not, whether any of the three grounds in the OIO survives.

The Legal Framework

(a) Deemed exports

10. Section 2(39) of the CGST Act defines "deemed exports" as "such supplies of goods as may be notified under section 147". Section 147 provides:

> 147. Deemed exports.—The Government may, on the recommendations of the Council, notify certain supplies of goods as deemed exports, where goods supplied do not leave India, and payment for such supplies is received either in Indian rupees or in convertible foreign exchange, if such goods are manufactured in India.

11. By Notification No. 48/2017-Central Tax dated 18.10.2017, issued under Section 147, the Central Government notified, among others, the "Supply of goods by a registered person to Export Oriented Unit" (Sl. No. 3) as deemed exports. Tax is paid on a deemed export supply as on any other taxable supply; the benefit lies in the refund of that tax. Clause (1) of the Explanation to

Section 54 accordingly includes in "refund" the "refund of tax on the supply of goods regarded as deemed exports".

(b) Who may claim the refund, and on what evidence

12. The second proviso to Rule 89(1) of the CGST Rules provides:

> Provided further that in respect of supplies regarded as deemed exports, the application may be filed by, -
>
> (a) the recipient of deemed export supplies; or
>
> (b) the supplier of deemed export supplies in cases where the recipient does not avail of input tax credit on such supplies and furnishes an undertaking to the effect that the supplier may claim the refund

13. As first framed, the proviso required the application to be filed by the recipient. The present clauses (a) and (b) were substituted by Notification No. 47/2017-Central Tax dated 18.10.2017, issued on the same day as Notification No. 48/2017-Central Tax; only the opening words were later altered by Notification No. 19/2022-Central Tax dated 28.09.2022. The refund on a deemed export supply may thus be claimed by one of two persons, but not by both. The supplier may claim it only on two conditions: that the recipient does not avail input tax credit on the supply, and that the recipient furnishes an undertaking that the supplier may claim the refund.

14. Under Rule 89(2)(g), an application on account of deemed exports is to be accompanied by "a statement containing the number and date of invoices along with such other evidence as may be notified in this behalf". By Notification No. 49/2017-Central Tax dated 18.10.2017, issued under that clause, the Central Government notified the following "as evidences which are required to be produced by the supplier of deemed export supplies for claiming refund":

> 1. Acknowledgment by the jurisdictional Tax officer of the Advance Authorisation holder or Export Promotion Capital Goods Authorisation holder, as the case may be, that the said deemed export supplies have been received by the said Advance Authorisation or Export Promotion Capital Goods Authorisation holder, or a copy of the tax invoice under which such supplies have been made by the supplier, duly signed by the recipient Export Oriented Unit that said deemed export supplies have been received by it.

> 2. An undertaking by the recipient of deemed export supplies that no input tax credit on such supplies has been availed of by him.
>
> 3. An undertaking by the recipient of deemed export supplies that he shall not claim the refund in respect of such supplies and the supplier may claim the refund.

(c) The procedure for supplies to Export Oriented Units

15. Circular No. 14/14/2017-GST dated 06.11.2017 states, in its opening paragraph, that "it has been decided" that "refund of tax paid on such supplies can be claimed either by the recipient or supplier of such supplies", and, in para 2, sets out "the following procedure and safeguards". The recipient unit is to give prior intimation in Form A, before the supplies are made, to the supplier, to the supplier's jurisdictional GST officer and to its own jurisdictional GST officer (para 2(i)). On receipt of the goods, it is to endorse the tax invoice and send copies to the same three (para 2(iii)). Para 2(iv) provides:

> (iv) The endorsed tax invoice will be considered as proof of deemed export supplies by the registered person to EOU / EHTP / STP / BTP unit.

16. The unit is also to maintain records of such supplies in digital form based on Form B, and under para 2(v), "A digital copy of Form – B containing transactions for the month, shall be provided to the jurisdictional GST officer, each month (by the 10th of month)".

(d) Limitation and the period of claim

17. Section 54(1) of the CGST Act requires the application to be made "before the expiry of two years from the relevant date". For deemed exports, clause (2)(b) of the Explanation to Section 54 defines the relevant date as follows:

> (b) in the case of supply of goods regarded as deemed exports where a refund of tax paid is available in respect of the goods, the date on which the return relating to such deemed exports is furnished;

18. The relevant date is thus fixed for each supply, by reference to the return relating to it. As to the period for which an application may be made, para 8 of Circular No. 125/44/2019-GST dated 18.11.2019 provides that "The applicant, at his option, may file a refund claim for a tax period or by clubbing successive tax

periods". The restriction in the same paragraph on claims spreading across financial years was withdrawn by para 2.5 of Circular No. 135/05/2020-GST dated 31.03.2020, which directs that "the restriction on bunching of refund claims across financial years shall not apply".

Analysis

19. The four discrepancies set out in the OIO raise three grounds, points 2 and 3 both going to limitation. The first ground, that the period entered spanned three financial years, is answered by para 2.5 of Circular No. 135/05/2020-GST, and the Respondent's reply acknowledges that tax periods in different financial years may be clubbed.

20. The second ground is limitation. The claim related only to five supplies made between 22.12.2023 and 11.05.2024. For each of them, the relevant date is the date on which the return relating to it was furnished, and no such return could have been furnished before 01.01.2024. The application of 08.01.2025 was therefore within two years, as the first appellate authority held. The Respondent's contention that limitation must be tested on the entire period entered in the application finds no support in Section 54, which ties the relevant date to the supply and its return, not to the period entered in the form. Entering a period beginning in April 2022 did not bring into the claim any supply of that period, and there is no claim for an earlier period to be barred.

21. The third ground is that Form A had not been submitted. The Appellant has produced the recipient's Form A dated 14.12.2023, addressed, as para 2(i) of Circular No. 14/14/2017-GST requires, to the jurisdictional officers of both the recipient and the supplier, and the Appellant's e-mail dated 15.12.2023 forwarding it to the "deputy commissioner". Both precede the first supply. The Respondent's reply states that the first appellate authority accepted that the pre-intimation was filed with the proper officer by e-mail and physically on 15.12.2023, and does not dispute it. None of the three grounds in the OIO survives.

22. The Appellant has produced before the Appellate Authority the copies of the recipient's monthly returns in Form B for

December 2023 and for February to May 2024, each accompanied by an undertaking in respect of the invoices concerned, between them covering all five invoices, in these words:

> We hereby declared that, we have not availed Input tax credit on such supplies and we will not claim any refund under rule 89 (1) of CGST act 2017. Further we hereby declared that, we have no objection for claiming of refund by supplier.

It has also produced the recipient's declaration dated 12.12.2025, which lists the five invoices and states: "We confirm that we have not claimed any GST refund for the transactions made with M/s Propix Technologies Pvt. Ltd." The reply does not dispute any of these documents. On them, both conditions of the second proviso to Rule 89(1) are met: the recipient has not availed input tax credit on the supplies, and it has given the undertaking.

23. Against this, the impugned order states that both the recipient and the Appellant "are filing refund application". It does not identify any application by the recipient, its period or the invoices it covered, and does not refer to the undertakings or to the declaration. The reply repeats the statement but places nothing on record in its support. A finding that the recipient claimed refund of the tax on these very supplies, reached without any material and without dealing with the recipient's own undertakings and declaration, cannot be sustained. Since the finding fails on the record, we do not decide whether the first appellate authority could have sustained the rejection on a ground not taken in the show cause notice or the OIO.

Relief

24. No other objection to the claim has been raised at any stage. The refund of Rs. 77,188/- is therefore admissible. Interest on a refund delayed beyond sixty days from the receipt of the application is governed by Section 56 of the CGST Act. Its Explanation provides:

> Explanation.—For the purposes of this section, where any order of refund is made by an Appellate Authority, Appellate Tribunal or any court against an order of the proper officer under sub-section (5) of section 54, the order passed by the Appellate Authority, Appellate Tribunal or by the court shall be deemed to be an order passed under the said sub-section (5).

The interest payable, if any, is accordingly to be computed by the proper officer under Section 56.

Order

25. In view of the above findings, the following order is passed:

(a) The appeal is allowed.

(b) The impugned order, Order-in-Appeal No. JC/APP-04/G-255/24-25/Propix/25-26/Order-255 dated 26.12.2025, and the OIO, No. ZD270325022175O dated 05.03.2025, are set aside.

(c) The refund admissible accordingly stands determined at Rs. 77,188/- (CGST Rs. 38,594/- and SGST Rs. 38,594/-).

(d) The proper officer shall grant the refund so determined, together with interest, if any, admissible under Section 56 of the CGST Act, in accordance with law.

(e) No order as to costs.

(Final Order pronounced in the open court on 02.11.2026)

(Dr. Nirmal Kumar Soren)
Member (Technical)

(Shridhar Mahadeo Bhosale)
Member (Judicial)

FORM GST APL-04A

[See rule 113(2)]

Summary of the order and demand after issue of order by the Goods and Services Tax Appellate Tribunal

	Whether remand order	No
	Order Reference No.	
	Date of order	02.11.2026
1.	**GSTIN / Temporary ID / UIN**	27AAECP3873H1Z6
2.	**Appeal Case Reference No. / Date**	APL/30/PUN/2026 dated 03.09.2026
3.	**Name of the appellant**	M/s Propix Technologies Private Limited, Pune
4.	**Name of the Respondent**	The Commissioner of State Tax, Maharashtra
5.	**Order appealed against** **(a) Order Type** **(b) Ref. Number / Date**	(a) Refund (b) Order-in-Appeal No. JC/APP-04/G-255/24-25/Propix/25-26/ Order-255 dated 26.12.2025, passed by the Joint Commissioner of State Tax, Appeal-04, Pune (arising from the order in FORM GST RFD-06 No. ZD270325022175O dated 05.03.2025)
6.	**Personal Hearing (all hearing dates)**	15.10.2026 and 19.10.2026
7.	**Status of Order under Appeal**	Rejected (set aside)

8. Order in brief

Facts: The Appellant supplied goods to Wockhardt Ltd., an Export Oriented Unit, under five invoices dated between 22.12.2023 and 11.05.2024, as deemed exports. By application in FORM GST RFD-01 dated 08.01.2025, entering the period April 2022 to May 2024, it claimed refund of Rs. 77,188/- of the tax paid on those supplies. The proper officer, by order in FORM GST RFD-06 No. ZD270325022175O dated 05.03.2025, rejected the claim on the grounds that the period spanned three financial years, that the application was beyond two years, and that Form A from the recipient had not been submitted. The Joint Commissioner of State Tax, Appeal-04, Pune, by Order-in-Appeal No. JC/APP-04/G-255/24-25/Propix/25-26/Order-255 dated 26.12.2025, held the application to be within time but upheld the rejection on the ground that both the Appellant and the recipient had filed refund applications, in violation of Rule 89(1) of the CGST Rules. Decision: The appeal is allowed, and the Order-in-Appeal and the RFD-06 order are set aside. The ground that both the Appellant and the recipient claimed refund on the same supplies is not sustainable: the recipient's undertakings and declaration satisfy the second proviso to Rule 89(1), nothing on record shows any refund claim by the recipient on the five invoices, and the Order-in-Appeal does not deal with that material. The grounds in the RFD-06 order also fail: the period entered spanning financial years is not a bar, the claim is within time under Section 54(1) of the CGST Act read with clause (2)(b) of the Explanation to that section, and Form A was furnished to the proper officer on 15.12.2023. The refund admissible stands determined at Rs. 77,188/- (CGST Rs. 38,594/- and SGST Rs. 38,594/-). The proper officer shall grant the refund so determined, together with interest, if any, admissible under Section 56 of the CGST Act, in accordance with law. No order as to costs.

9. If demand order, then whether demand quantified: Not applicable (refund order); refund admissible quantified at Rs. 77,188/- (item 8).

Row (f): Disputed = refund rejected by the Order-in-Appeal; Determined = refund held admissible. Interest under Section 56, if any, is to be computed by the proper officer.

Section-I

Particulars	Central tax		State/UT tax		Integrated tax		Cess		Total	
	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount
1	2	3	4	5	6	7	8	9	10	11
(a) Tax	0	0	0	0	0	0	0	0	0	0
(b) Interest	0	0	0	0	0	0	0	0	0	0
(c) Penalty	0	0	0	0	0	0	0	0	0	0
(d) Fees	0	0	0	0	0	0	0	0	0	0
(e) Others	0	0	0	0	0	0	0	0	0	0
(f) Refund	38,594	38,594	38,594	38,594	0	0	0	0	77,188	77,188

Section-II: Not applicable (no integrated tax involved).

10. For other orders and demand orders which are not quantified: Not applicable.

11. If remanded with directions: Not applicable.

Section-III (Anti-profiteering) — 12. Order in brief: Not applicable.

Place: Pune
Date: 02.11.2026
Jurisdiction: GST Appellate Tribunal, Pune Bench

(Dr. Nirmal Kumar Soren)
Member (Technical)