GSTAT

Division Bench Court No. Court I

Filing No 2026051201000078

YES GLOBAL CARGO MOVERS **.............Appellant**

Versus

JOINT COMMISSIONER, CGST APPEALS II DELHI, SH. SANJAY PANDEY JI & ORS. **.............Respondent**

Counsel for Appellant **Counsel for Respondent**
STM AND ASSOCIATES

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

ORDER

Present – Shri Vikas Sharma, Ld. CA on behalf of the appellant.

Shri Pradip Kumar, DC on behalf of the respondent.

1. The Appellant, at Para 18 of Form GST APL-05, has urged as follows:

> *"The appellant is engaged in providing freight services to foreign clients on a principal-to-principal basis and satisfies all the conditions of export of services, The appellant satisfies all the conditions laid down under Section 2(6) of the IGST Act, 2017, namely: A the supplier of services is located in India; B the recipient of services is located outside India; C the place of supply of services is outside India; D; consideration for services has been received in convertible foreign exchange; and E the supplier and recipient are not merely establishments of the same person. The rendering of services and receipt of foreign exchange have not been disputed, and therefore the appellant squarely qualifies as exporter of services. The denial of export status and consequential refund on the sole ground of absence of a written agreement is a hyper-technical approach, contrary to the provisions of law and settled legal principles that contracts can be inferred from conduct, invoices, and payment documents. The impugned order is therefore liable to be set aside and the refund restored. The impugned order is erroneous in law in as much as the adjudicating authority has denied export of services*

solely on the ground that the appellant does not have a written service agreement with foreign clients. The definition of export of services under Section 2(6) of the IGST Act, 2017 does not prescribe execution of a written service agreement as a condition for treating a supply as export of services. Hence, the finding of the authority is legally untenable and liable to be set aside."

2. The Appellate Authority, at Paras 7 to 9 of the Impugned Order, recorded the following findings:

"7. I have gone through all the documents submitted by the respondent and contentions made by the appellant. I find that it is an admitted fact that the respondent submitted service agreement neither before the adjudicating authority nor at the appellate stage. As such, it is evident that the adjudicating authority has not examined as to what type of services have been supplied by the respondent which are said to be exported. The adjudicating authority itself while replying to letter of the reviewing authority stated that no copy of service agreement was uploaded by the taxpayer. Therefore, I hold that the adjudicating authority has erred in sanctioning the respondent's refund claims without examining their services to know actual place of supply.

8. I find that the appellant, against Order-In-Original No. DL-S/GST/DWK/R-82/Refund/Yes Global/133/2023-24/22564-11565 dated 23.08.2024, also stated that the respondent has not furnished FIRCs evidencing realization of sale proceeds in convertible currency against exports made through Invoice No. AE500293 dated 05.02.2024. I find that the respondent, at appellate stage, has submitted copies of a number of FIRCs against various export invoices but failed to furnish FIRC dated 13.02.2024, as per reconciliation statement, against the said export invoice. Therefore, I find force in the allegations made by the appellant in this regard.

9. In view of the above, I find that the adjudicating authority has erred in sanctioning the respondent's refund claims vide the impugned orders without examining actual place of supply and FIRC against Invoice No. AE500293 dated 05.02.2024. As such, the said impugned orders passed by the adjudicating authority are neither legal nor maintainable and therefore the same are liable to be set aside."

3. From conjoint reading of the Appellant's grounds at Para 18 of Form GST APL-05 and the findings of the Appellate Authority at Paras 7 to 9 of the Impugned Order as highlighted here in above, it is clear that the entire controversy rests upon the determination of the actual place of supply of the Appellant's freight services rendered to foreign clients, and whether the appellant is entitled to claim of export of services under Section 2(6) of the IGST Act, 2017.
4. As the substantive question requiring adjudication is one relating to the place of supply of services, this Bench is of the considered view that the matter falls within the exclusive jurisdiction of the Principal Bench in terms of Section 109(5) of CGST Act, 2017. During hearing both the appellant and respondent submitted that issue in this matter involves place of supply.
5. Accordingly, only the Principal Bench, GST Appellate Tribunal, New Delhi has got jurisdiction to hear this matter.
6. The Joint Registrar, Delhi State Bench, is directed to transfer the entire case record to the Registrar, Principal Bench, GST Appellate Tribunal, New Delhi. The parties shall appear before the Registrar, Principal Bench, on 17.08.2026.
7. It is pertinent to note that the registry had placed this matter before this bench with defect with respect to an issue relating to the pre-deposit . The appellant has submitted that the matter has already been taken up with the National Informatics Centre (NIC), and the issue is under active consideration for resolution.

(Sanjay Kumar Aggarwal)

(Rajiv Kapoor)

Dated: 06.08.2026

Announced in open court.