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

Date of Decision: 8th September, 2025

+ **W.P.(C) 11718/2025**

CHEGG INDIA PRIVATE LIMITEDPetitioner
Through: Mr. Karan Sachdeva, Mr. Somesh Jain
& Ms. Charu Trivedi, Advs.
versus

ASSISTANT COMMISSIONER CGST MOHAN COOPERATIVE
INDUSTRIAL ESTATE (MCIE) &
ORS.Respondents
Through: Mr. Anurag Ojha, SSC with Mr. Dipak
Raj, Mr. Shashank Kumar & Ms.
Garima Kumar, Advs.

9 WITH
+ **W.P.(C) 11733/2025**

CHEGG INDIA PRIVATE LIMITEDPetitioner
Through: Mr. Karan Sachdeva, Mr. Somesh Jain
& Ms. Charu Trivedi, Advs.
versus

ASSISTANT COMMISSIONER CGST MOHAN COOPERATIVE
INDUSTRIAL ESTATE (MCIE) &
ORS.Respondents
Through: Mr. Anurag Ojha, SSC with Mr. Dipak
Raj, Mr. Shashank Kumar & Ms.
Garima Kumar, Advs.

10 WITH
+ **W.P.(C) 11736/2025**

CHEGG INDIA PRIVATE LIMITEDPetitioner
Through: Mr. Karan Sachdeva, Mr. Somesh Jain
& Ms. Charu Trivedi, Advs.
versus



ASSISTANT COMMISSIONER CGST MOHAN COOPERATIVE
INDUSTRIAL ESTATE (MCIE) &

ORS.

.....Respondents

Through: Mr. Anurag Ojha, SSC with Mr. Dipak
Raj, Mr. Shashank Kumar & Ms.
Garima Kumar, Advs.

11

AND

+

W.P.(C) 11762/2025

CHEGG INDIA PRIVATE LIMITED

.....Petitioner

Through: Mr. Karan Sachdeva, Mr. Somesh Jain
& Ms. Charu Trivedi, Advs.

versus

ASSISTANT COMMISSIONER CGST MOHAN COOPERATIVE
INDUSTRIAL ESTATE (MCIE &

ORS.

.....Respondents

Through: Mr. Anurag Ojha, SSC with Mr. Dipak
Raj, Mr. Shashank Kumar & Ms.
Garima Kumar, Advs.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

JUDGMENT

Prathiba M. Singh, J.

1. This hearing has been done through hybrid mode.
2. The present petitions under Article 226 of the Constitution of India have been filed by the Petitioner-Chegg India Pvt. Ltd. challenging the following Orders-in-Appeal:

- (i) Order-in-Appeal No. 130/ADC/CentralTax/ Appeals-I/Delhi/2023 dated 28th April, 2023 in **W.P.(C) 11718/2025**,
- (ii) Order-in-Appeal No. 245-246/ADC/Central Tax/Appeal-

- I/Delhi/2024 dated 25th June 2024 in ***W.P.(C) 11733/2025***,
- (iii) Order-in-Appeal No. 237-238/ADC/Central Tax/Appeal-I/Delhi/2024 dated 19th June, 2024 in ***W.P.(C) 11736/2025***,
- (iv) Order-in-Appeal No. 146-150/ADC/CentralTax /Appeal-I/Delhi/2024-25 dated 13th March, 2025 in ***W.P.(C) 11762/2025***.

3. According to the Petitioner, it is a company engaged in the service of exclusively providing software development, content development, and other IT and ITES services in the Ed. Tech environment to its parent company, Chegg Inc., USA located outside India.

4. The case of the Petitioner is that it provides export of services, *i.e.* Zero Rated Supply. It made applications for refund of unutilised Input Tax Credit (hereinafter, '*ITC*') which were rejected by the following Orders-in-Original:

Sr. No.	Writ Petition No.	Order-in-Original				Order-in-Appeal		
		Relevant Period	Date of Order	Refund Sought	Refund Sanctioned	Date of Order-in-Appeal	Amount of refund rejected	Status
1.	11718/2025	June 2020	23.09.2022	46,00,298	0	28.04.2023	46,00,298	Refund fully rejected
2.	11733/2025	February 2021	20.07.2023	40,37,602	0	25.06.2024	1,19,78,524	Refund fully rejected
		March 2021	20.07.2023	79,40,922	0			
3.	11736/2025	December 2020	19.05.2023	53,87,085	0	19.06.2024	86,86,474	Refund fully rejected
		January 2021	19.05.2023	32,99,389	0			
4.	11762/2025	September 2018	11.06.2024	67,50,353	58,26,260	13.03.2025	55,84,205	Refund partially allowed
		April to June 2021	10.06.2024	1,10,38,518	1,05,30,241			



	July to September 2021	10.06.2024	1,10,04,175	92,61,263			
	October to December 2021	10.06.2024	1,32,15,192	1,27,73,928			
	January to March 2022	13.06.2024	1,31,19,847	1,06,34,987			

5. The details of the all the Orders-in-Originals passed in the petitions are as under:

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- For the Period June 2020, Order-in-Original dated 23rd September, 2022 was passed *vide* which the refund claim of the Petitioner to the tune of Rs. 46,00,298/- was rejected on the ground that the services provided by the Petitioner are not covered under the definition of ‘*export of service*’.
- On the contrary, the Respondent No. 2 herein passed the impugned order 28th April, 2023 rejecting the refund claim amounting to Rs.46,00,298/- observing that the agreement entered into between the Petitioner and the Parent Company *i.e.*, Chegg Inc., USA was not on record and hence, whether the Services are ‘*export of service*’ could not be established.

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- For the Period February, 2021, Order-in-Original dated 20th July, 2023 was passed *vide* which the refund of ITC amounting Rs. 40,37,602/- was rejected. The Respondent No. 1 herein has *prima facie* come to the incorrect conclusion that the Petitioner is an intermediary and thus, ineligible for any ITC refund.
- For the Period March, 2021, Order-in-Original dated 20th July, 2023 was passed *vide* which the refund of ITC amounting Rs.79,40,922/- was



rejected. The Respondent No. 1 herein has *prima facie* come to the incorrect conclusion that the Petitioner is an intermediary and thus, ineligible for any ITC refund.

Vide the impugned Order-in-Appeal dated 25th June, 2024, Respondent No. 2 herein has rejected the refund of the Petitioner and upheld the Orders-in-Original dated 20th July, 2023.

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- For the Period December, 2020, Order-in-Original dated 19th May, 2023 was passed *vide* which the refund of ITC amounting Rs.53,87,085/- was rejected.
- For the Period January, 2021, Order-in-Original dated 19th May, 2023 was passed *vide* which the refund of ITC amounting Rs.32,99,389/- was rejected.

Vide the impugned Order-in-Appeal dated 19th June, 2024, Respondent No. 2 herein has rejected the refund of the Petitioner and upheld the Orders-in-Original dated 20th July, 2023.

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- For the Period September, 2018, Order-in-Original dated 11th June, 2024 was passed *vide* which the refund of ITC amounting Rs. 58,26,260/- was allowed while rejecting refund of ITC amounting Rs. 9,24,093, *inter alia*, on grounds of the invoices not being furnished.
- For the Period April 2021- June 2021, Order-in-Original dated 10th June, 2024 was passed *vide* which the refund of ITC amounting Rs. 1,05,30,241/- was allowed while rejecting refund of ITC amounting Rs.5,08,277, *inter alia*, on grounds of the details not being furnished by the Petitioner.



- For the Period. July, 2021 to September, 2021, Order-in-Original dated 10th June, 2024 was passed *vide* which the refund of ITC amounting Rs.92,61,263/- was allowed while rejecting refund of ITC amounting Rs. 17,42,912/-, *inter alia*, on grounds of the details not being furnished by the Petitioner.
- For the Period October, 2021 to December, 2021, Order-in-Original dated 10th June, 2024 was passed *vide* which the refund of ITC amounting Rs. 1,27,73,928/- was allowed while rejecting refund of ITC amounting Rs. 4,41,264.
- For the Period January, 2022 to March, 2022 Order-in-Original dated 13th June, 2024 was passed *vide* which the refund of ITC amounting Rs. 1,06,34,987/- was allowed while rejecting refund of ITC amounting Rs. 24,84,860.

Vide the impugned Order-in-Appeal dated 13th March, 2025, Respondent No. 2 has permitted ITC refund of Rs. 5,17,201/-, however, ITC refund to the tune of Rs. 55,84,205/- has been rejected. The Appellate Authority has rejected the refund claims of the Petitioner on the ground of lack of concrete documentary evidence and non-submission of corroborative evidence.

6. As can be seen from the above, in some Orders in original refunds have been granted and in the Orders-in-Appeal, some partial refunds have also been granted in some of the cases.

7. The submission of Id. Counsel appearing for the Petitioner is that the rejection of refund is on the ground that the business of the Petitioner does not constitute 'export of services'. However, while in the same breath, the Appellate Authority has granted partial refund in one matter. According to the Petitioner, the nature of services and subject matter of the refund applications



are the same in all four matters. Thus, on the same nature of transactions, the findings would appear to be contradictory.

8. The overall question that would arise is whether the Petitioner is entitled to refund of these amounts and if so, has sufficient documentary evidence been filed to support the claim for refunds.

9. The submission of Id. Counsel for the Petitioner is that the documents have been submitted to the Adjudicating Authority which passed the Order-in-Original and in some cases where the Foreign Inward Remittance Certificate (hereinafter, 'FIRC') was not available, the same were even filed at the appellate stage.

10. Mr. Ojha, Id. SSC for the Respondent submits that at the appellate stage, the Appellate Authority does not have the power to entertain documents and perform a fresh adjudication without factual determination by the original Adjudicating Authority.

11. Heard. This Court in the decision of *Sonu Monu Telecom Pvt. Ltd. Through Its Director Jitender Garg &Anr. v. The Union Of India Revenue Secretary, Ministry Of Finance, &Anr., 2025:DHC:5781-DB* has held that Section 107(11) of the Central Goods and Service Tax Act, 2017 is clear to the extent that the Appellate Authority has the power to either confirm, modify or annul the decision or order. Relevant portion of the said decision reads as under:

*“12. Even if it is presumed that the Adjudicating Authority did not adequately consider the reply filed by the Petitioner, in the opinion of this Court, the entire purpose of providing a first appeal to the Appellate Authority is to rectify any error made by the Adjudicating Authority. **Section 107(11) of the Act is clear to the extent that the Appellate Authority has the power to either confirm, modify or annul the decision or order. This, in***



effect, means that the Appellate Authority is permitted to take all such measures required or pass all such orders, which could be passed in a first appeal.

13. The only embargo in the said provision, is that the matter is not to be remanded back. The purpose or the legislative intent behind the said embargo is to ensure finality in proceedings and to prevent repetitive re-consideration of the matter by the Adjudicating Authority. **The Appellate Authority is fully empowered to consider the entire matter afresh including the reply of the Petitioner, as also the reasoning given by the Adjudicating Authority, the evidence on record including the statements and the documents.** There can be no doubt that the appeal is a full-fledged first appeal before the Appellate Authority.”

12. The refunds which have been granted or not granted to the Petitioner, are on the ground of existence of documentary evidence and secondly, on the basis of the nature of the services exported. On both these issues, the Adjudicating Authority had allowed some refunds and rejected some. Accordingly, the Appellate Authority would have to take a fresh look at the matter, considering all the refund applications at one go instead of in a staggered manner. The staggered consideration has in fact resulted in irreconcilable consequences resulting in partial refunds.

13. Accordingly, the impugned orders are set aside. The matters are remanded back to the concerned Appellate Authority.

14. If the Petitioner wishes to file any further documents before the Appellate Authority, it is permitted to do so within a period of 2 months from now.

15. The notice for personal hearing shall be granted to the Petitioner on the following email address and mobile number:



➤ *Email ID:* karan@ksachdev.com

➤ *Mobile No.:* 9560712505

16. The appeals shall be adjudicated afresh after taking a comprehensive look at all the Orders-in-Original so that no contradictory findings are rendered. After hearing the Petitioner and considering all the material, reasoned order/s shall be passed in all the appeals.

17. Petitions are disposed of in these terms. All pending applications, if any, are also disposed of.

**PRATHIBA M. SINGH
JUDGE**

**SHAIL JAIN
JUDGE**

SEPTEMBER 8, 2025/pd/ck
(corrected & released on 12th September, 2025)