

Commissioner of Delhi Goods and Service Tax DGST Delhi v. Global Opportunities Private Limited through its Authorized Representative

Case number: W.P.(C) 10189/2025 with CM APPL. 42299/2025

Citation: 2025:DHC:8798-DB

Decision date: 25 September 2025

Educational consultancy for foreign universities: export refund, intermediary classification and later statutory change

Court: Delhi High Court

Bench: Hon'ble Justice Prathiba M. Singh and Hon'ble Justice Shail Jain

Decision stage: Final High Court merits dismissal of Revenue's writ; SLP(C) No. 2752/2026 dismissed on 27 January 2026, with refund time extended.

01 Facts of case and issues

Global Opportunities, a Delhi educational consultant, counselled Indian students seeking admission abroad under agreements with foreign educational institutions. The institutions decided admissions and paid commission when students were accepted. Paragraph 14 identifies the refund periods as financial years 2018–19 to 2021–22. The consultant raised invoices on the institutions and received foreign-exchange payments.

Refund applications had been rejected in 2021 and 2024. One reproduced rejection also raised limitation and an incorrect filing category. The Appellate Authority reversed the rejections, finding a principal-to-principal relationship. Revenue challenged appellate refund orders reflected in Forms GST APL-04 dated 10 August and 4 October 2024. It relied on contractual descriptions of the consultant as an agent, including the Macquarie University agreement, and contended that IGST Section 13(8)(b) fixed the place of supply in India. The issue was whether the business supplied educational consultancy on its own account or merely arranged another supply as an intermediary.

Pinpoint: Paragraphs 2–9, physical pp. 1–4; paragraph 13, pp. 6–8; paragraph 14, p. 8; paragraph 22, p. 17.

02 Discussion by Hon'ble Court

The Court read the export definition in Section 2(6), the intermediary definition in Section 2(13), and the place-of-supply provisions together. Following Ernst & Young, it distinguished supplying services from arranging or facilitating their supply by somebody else. Its discussion of K.C. Overseas Education and the service-tax authorities supported identifying the contractual recipient and payer rather than treating the Indian beneficiary as necessarily the recipient.

Applying those principles, the Court found that Global Opportunities supplied educational consultancy to the foreign institutions. It did not act on their behalf as their agent, even though its work furthered their interests. Invoices raised on the institutions and foreign-exchange receipts supported that conclusion. Paragraphs 22–23 hold these services outside intermediary classification.

02 Discussion by Hon'ble Court

Paragraph 24 invokes Verizon's distinction between the service recipient and its customer or user. Paragraph 25 additionally discusses the GST Council's recommended omission of Section 13(8)(b). That recommendation must be distinguished from an enacted amendment: the later statutory change and its commencement are addressed separately below.

Pinpoint: Paragraph 15, physical pp. 9–10; paragraphs 17–24, pp. 11–20; paragraph 25, pp. 20–21. Earlier authorities are described as considered in this judgment.

03 Judicial decision and operative relief

The High Court dismissed Revenue's writ and directed processing and grant of refund under the Appellate Authority's orders, with applicable statutory interest in accordance with law, within two months. Pending applications were disposed of. The operative order did not separately set aside the 20 January 2025 penalty order mentioned in Revenue's submissions. This was substantive refund relief rather than a direction merely to reconsider eligibility.

On 27 January 2026, the Supreme Court dismissed SLP(C) 2752/2026, stating that it was not inclined to interfere. It extended the refund time by two months from that date. The short order contains no separate analysis of intermediary classification.

Pinpoint: High Court paragraphs 26–27, physical p. 21; Supreme Court ROP dated 27 January 2026, paragraphs 1–3, physical pp. 1–2.

04 In favour of

Global Opportunities, the taxpayer: refund and applicable statutory interest; Revenue's challenge failed. The Supreme Court subsequently extended the refund time.

The refund determination survived the identified Supreme Court challenge. Refusal of special leave should not be described as a reasoned Supreme Court endorsement of every High Court observation. Actual payment has not been established. Fateh Education Consulting, decided on 8 May 2026, subsequently applied Global Opportunities to materially similar educational consultancy and recruitment-support services.

Pinpoint: Supreme Court ROP, paragraphs 1–3; Fateh Education Consulting, W.P.(C) 17500/2025, paragraphs 15–20, physical pp. 7–10.

05 AKHB REVIEW POINT

AKHB analysis: Compare the actual obligations, who can bind the university, who controls admissions, and who owes consideration. Preserve agreements, invoices, foreign-remittance evidence and period-wise reconciliations. A commission label or an Indian student's benefit does not alone resolve the statutory classification.

For historical periods, prove the own-account service model rather than relying on the later omission of Section 13(8)(b). For later supplies, apply the amended place-of-supply framework and every export condition; the amendment does not make every foreign-paid receipt automatically an export.

05 AKHB REVIEW POINT

The judgment reproduces a rejection raising limitation and refund-category objections but does not separately analyse those issues. Its operative refund direction must be respected in this case without converting it into a general waiver of Section 54 requirements for other claimants.

Pinpoint: AKHB commentary based on paragraphs 12, 14–15 and 22–26; Finance Act 2026, Sections 1(2) and 157. Practical checks and limits are analysis.

Sources and limitations

Relevant provisions

IGST Act 2017: Sections 2(6), 2(13), 13(2) and former 13(8)(b); CGST Act 2017: Section 54(1), and Section 2(93) discussed through the cited precedent; Constitution: Articles 226 and 227.

Statutory note

Finance Act 2026, Section 157 omits IGST Section 13(8)(b). The Act received Presidential assent on 30 March 2026. Section 1(2)(a) defers specified provisions, including Section 156, to 1 April 2026; Section 1(2)(b) defers Sections 153–155 to notification. Neither includes Section 157. Read with General Clauses Act Section 5(1)(b), the omission therefore operates from 30 March 2026. Section 157 contains no express retrospective date. For supplies governed by the omission, intermediary status alone no longer triggers that supplier-location rule; Section 13(2) operates subject to the remaining applicable special rules and export conditions. Paragraph 25's 2025 discussion of a Council recommendation cannot itself establish that the legislation had already changed for the disputed historical periods.

Treatment note

Checked on 12 October 2026: the directly obtained Supreme Court ROP in SLP(C) 2752/2026 dated 27 January 2026 dismisses the challenge and extends the refund time by two months. The official Delhi High Court judgment in Fateh Education Consulting, 2026:DHC:4052-DB, dated 8 May 2026 applies Global Opportunities at paragraphs 15–20. No later modification was established in the bounded official-source search. This is not an exhaustive citator or certification of the complete docket; verify later orders and case-specific compliance before reliance.

Scope of source review

All 21 physical pages of the corrected High Court PDF read and individually visually inspected, including every quoted authority and the operative page. The two-page Supreme Court ROP and all ten pages of Fateh Education Consulting were separately read and visually checked. Finance Act Sections 1(2) and 157 were checked on physical pp. 1 and 78; the General Clauses Act check is limited to Section 5, physical pp. 15–16 (printed pp. 13–14).

Source notes

The neutral citation is visibly printed above the QR code and is absent from the extracted text. The judgment date is 25 September 2025; p. 21 says corrected and released on 4 October 2025. The 6 October digital-signing date is distinct. Paragraph 14 supplies the stated financial-year range; the earlier reproduced rejection uses different period wording, which is not adopted as a new finding. Rs. 74,29,976 is one reproduced rejected claim, not a verified aggregate refund. The Supreme Court ROP uses “by the

respondent” in its time-extension sentence; this note reports the extension without silently changing that wording or reversing the High Court’s refund direction.

Primary source

Source description: Complete corrected issuing-court judgment; separately checked Supreme Court order, later Delhi High Court judgment and statutory sources.

Official source: [Open source document](#)

Source pages: 21

Outcome type: final high court merits

Additional source

Supreme Court ROP, SLP(C) No. 2752/2026, 27 January 2026

Official source: [Open source document](#)

Pinpoint: Physical pp. 1–2, paragraphs 1–3: SLP dismissed; refund time extended by two months from 27 January 2026.

Fateh Education Consulting Private Limited v. Assistant Commissioner, 2026:DHC:4052-DB, 8 May 2026

Official source: [Open source document](#)

Pinpoint: W.P.(C) 17500/2025, paragraphs 15–20, physical pp. 7–10: subsequent application to materially similar services.

Finance Act 2026, Act No. 4 of 2026, official Gazette text

Official source: [Open source document](#)

Pinpoint: Physical p. 1: assent and Section 1(2); physical p. 78: Section 157 omitting IGST Section 13(8)(b).

General Clauses Act 1897, Section 5, statutory text hosted by the High Court of Tripura

Official source: [Open source document](#)

Pinpoint: Physical pp. 15–16 (printed pp. 13–14), Section 5(1)(b): commencement on Presidential assent where no other commencement day is expressed. Only the statutory text is relied on.

Disclosures and source rights

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