CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No.60199 Of 2022

[Arising out of Order-in-Original No. GST-GGM/COM/MK/20/2021-22 dated 30.03.2022 passed by the Commissioner of CGST, Gurugram, Haryana]

M/s William E Connor and Associates Sourcing Private Limited **... Appellant**
1st Floor, Spazedge Commercial Tower-B,
Sector-47, Sohna Road, Gurgaon,
Haryana-122002

Versus

The Commissioner of Central Goods & Service Tax, Gurugram **... Respondent**
GST Bhawan, Plot No.36-37, Sector-32, Gurgaon,
Haryana-122001

APPEARANCE:
Shri B.L. Narasimhan, Ms. Krati Singh, Ms. Samiksha Uniyal and Shri Yashaswi Singh, Advocates for the Appellant

Shri Siddharth Jaiswal and Shri Aneesh Dewan, Authorised Representative for the Respondent

CORAM:
HON'BLE Mr. S. S. GARG, MEMBER (JUDICIAL)
HON'BLE Mr. P. ANJANI KUMAR, MEMBER (TECHNICAL)

FINAL ORDER No.60573/2025

Date of Hearing: 25.04.2025
Date of Decision: 27.05.2025

P. ANJANI KUMAR:

The appellants, M/s E Connor and Associates Sourcing Pvt Ltd, are a subsidiary of William E Connor and Associates Ltd, Hongkong (WECA HK); WECA HK have set up local offices in various countries to assist their clients in identifying the vendors as per their requirement; WECA HK has entered into an agreement with the appellants seeking assistance in respect of Indian customers; the appellants have provided support services, in undertaking market research for potential vendors, verifying sample products, attending pre-production meetings, tracking shipments etc; the appellants treated the services rendered by them as export of service and had not paid any service tax. Revenue, on conducting an investigation, entertained an opinion that the services provided being in India, in terms of Place of Provision of Service Rules, 2012, cannot be treated as an export. Accordingly, a show cause notice dated 22.10.2021, proposing to demand service tax of Rs. 5,93,92,952/- along with interest and penalty, covering the period April 2016 to June 2017, was issued to the appellants. The proposals in the show cause notice were confirmed, vide OIO dated 30.03.2022, passed by Commissioner, CGST, Gurgaon. Hence, this appeal.

2. Shri B.L. Narasimhan, learned Counsel for the appellants, submits that the impugned order has travelled beyond the show cause notice, inasmuch as, whereas the show cause notice proposed to deny the credit of export on the grounds that the services are provided in India at its office or place of the vendor and therefore in terms of Rule 4 of POPS, cannot be treated as export, learned Commissioner confirms the demand on the ground that the place of provision of services is in India and the appellant qualifies to be 'Intermediary'. He relies on M/s Parwindra Enterprises – Final Order No.60138/2025 dated 12.02.2025.

3. Learned Counsel for the appellants further submits that the impugned order was passed relying on various statements recorded; however, Examination-in-Chief, of the employees and vendors, whose statements have been relied upon, was not conducted in violation of Section 9D(i)(b) of Central Excise Act, 1944 read with Section 83 of the Finance Act, 1994. He relies on Hi Tech Abrasives Ltd – 2018 (362) ELT 961 (Chattisgarh) and Kuber Tobacco India Ltd. – 2016 (338) ELT 113 (Tri. Del.). He further submits that Revenue recorded

the statements of the concerned persons under Section 70 of CGST Act, which can only be relied in CGST cases in terms of Section 136 of the CGST Act. He further submits that Shri Manoj Davis, whose statement was relied upon by the Revenue, has retracted his statement; the same cannot be relied upon; statements of vendors and employees cannot also be relied upon as their averments were as per their understanding of the relationship between them and their principals and as such, are of no use in interpreting a legal provision.

4. Learned counsel submits also that Revenue proposed to invoke Rule 4 and Rule 9 of POPS simultaneously which is not permissible; Rule 14 of POPS Rules provides that in case the place of provision of service can be determined in terms of more than one Rule, then the place of provision should be decided as per the Rule which occurs later; in the instant case, as two Rules are invoked, place of provision requires to be decided in terms of Rule 9 which clarifies the intermediary services; it is apparent that the Revenue itself is not clear on the nature of services. Learned Counsel further submits that Rule 4 of POPS Rules is not applicable in the present case and no specific sub-Rule has been invoked.

5. Learned Counsel submits that Rule 4(a) is not applicable; this sub-Rule defines place of provision to be a location where the services are performed in respect of goods that are required to be made physically available by the recipient of service to the provider of service or to a person acting on behalf of the provider of service; Education Guide, dated 20.06.2012 issued by CBEC, clarifies that Rule 4(a) covers the services like repair, packaging, warehousing etc. which cannot be performed without the physical presence of the goods; in the impugned case, no services are performed in respect of

the goods and therefore, Rule 4(a) of POPS Rules has no applicability. He relies on Medgenome Labs Ltd – 2023 (73) GSTL 586. Learned Counsel would submit that Rule 4(b) of POPS Rules is also not applicable as it pre-supposes the physical presence of the recipient or the person acting in his behalf; Education Guide, dated 20.06.2012 issued by CBEC, clarifies that the services like plastic surgery, beauty parlour, health and fitness are covered under this Rule; in the instant case, the recipient of the service is WECA HK who are present in Hongkong and not in India and therefore, Rule 4(b) is also not applicable; he relies on All India Haj Umrah Tour Organizer Association Mumbai – 2022 (63) GSTL 129 (SC).

6. Learned Counsel submits, in addition, that Rule 9 is also not applicable in the instant case; WECA HK is required to identify suitable vendors for their clients; for this they need to have understanding of the goods required by their vendors; to achieve this purpose, they have outsourced the work to the appellants to assessment of production by vendors, conducting quality, quantity checks etc. He submits that learned Commissioner holds the appellant to be an intermediary. In order to be an intermediary, the following criterion should be satisfied in terms of Section 2(f) of POPS Rules:

- Such person must act as a broker, agent etc. or any other person, by whatever name called;
- Such person must arrange or facilitate provision of service or supply of goods;
- Facilitation must be between two or more persons;
- Such person must not provide the main service or supply of goods by on its own account.

6.1. He submits further that Education Guide clarifies that intermediary services involves two supplies at one point of time i.e. supply between the principal and third party and agency service to the principal; it excludes the services rendered by a person on his own account; the appellant is not fulfilling any of the conditions and therefore, they do not come under the category of intermediary. He submits that it is clear from the definitions of Agent and Broker that a broker is also an agent first; an agent or broker is a person who, while dealing with the third party, acts on behalf of another person, i.e. the principal; its only when a person acts as a representative of the other in business negotiations such as creation, modification or termination of the contractual obligations between the principal and the third party. He relies on P Krishna Bhatta – AIR 1995 MAD 648 and submits that the term "or any other person, by whatever name called" requires to be interpreted in the light of words preceding it i.e. Agent or Broker; the expression "any other person" cannot expand the definition of Intermediary Person in any agency relationship. He relies on Pawan Biscuits Co. Pvt. Ltd. – 2000 (120) ELT 24 (SC) and submits that the nature of the contracting parties is to be decided in terms of the Agreement; as per Clause 6 of the Agreement, the appellant does not have authority to contract with manufacturers, suppliers, clients or third-parties on behalf of WECA HK; there is no principal and agent relationship; Clause 7 also establishes the same.

6.2. He submits that in view of the above, the appellant is not a broker, an agent or any other person to be an intermediary. He relies on the following cases:

- Genpact India Pvt. Ltd. – 2023 (68) GSTL 3 (P&H),
- Comparex India Pvt. Ltd. – 2021 (47) GSTL 355 (Tri. Del.) maintained by the Hon'ble Supreme Court in 2021 (50) GSTL J9 (SC).
- SNQS International Socks Private Limited (Trading Division) v. Commissioner of G.S.T. and Central Excise, Coimbatore Commissionerate, Final Order No. 41059/2023 dated 23.11.2023 [affirmed by the Hon'ble Supreme Court in 2024 (388) E.L.T. 530 (SC)]
- M/s. Chevron Phillips Chemicals India Pvt. Ltd. v. Commissioner of Central Tax & Central Excise, Navi Mumbai, Final Order No. A/86318/2022 dated 20.12.2022 [affirmed by the Hon'ble Supreme Court in 2024 (388) E.L.T. 135 (SC)]
- Infodesk India Pvt. Ltd. v. The Union of India & Ors., 2025-TIOL-118-HC-AHM-GST
- Boks Business Services Pvt. Ltd. v. Commissioner of Central Goods and Services Tax Delhi South and Anr., 2023 (78) G.S.T.L. 393 (Del.)
- Xilinx India Technology Services Pvt. Ltd. v. The Special Commissioner Zone VIII & Anr., 2023 (78) G.S.T.L. 24 (Del.)
- M/s. Saxo India Private Limited v. Commissioner of Central Excise and Service Tax, Gurugram and Commissioner of Central Excise and Service Tax, Gurugram v. M/s Saxo India Private Limited, Final Order No. 60661-60662/2024 dated 12.12.2024 (Tri.-Chan.)

7. Learned Counsel further submits that the conditions No. 2 & 3 must be satisfied for being an intermediary; there should be a provision of two distinct services at the same time, one between the principal and the third party and the other between the principal and agent and that the agent should arrange or facilitate the service between the principal and the third party; as can be seen from the contract, no third party is a signatory to contract; the appellant is not facilitating the services between WECA HK and their clients; a perusal

of list of services provided by intermediary as per the Education Guide would indicate that the appellant is not an intermediary; the purchase order is directly placed by the third parties on the principal that WECA HK and thus, the question of facilitating any service by the appellant between them does not arise. He relies on the following cases:

- M/S Oceanic Consultants Pvt. Ltd. v. Commissioner of Central Excise and Service Tax, Chandigarh-I, Final Order No. 60469/2024 dated 06.08.2024 (Tri.-Chan) (affirmed by the Hon'ble Supreme Court in Civil Appeal No. 4969/2025)
- M/s. Fresenius Kabi Oncology Ltd. v. Union of India and Ors., CWP-17437-2021 (P&H HC), Order dated 24.04.2023
- M/s. Ernst & Young Ltd. v. Additional Commissioner, CGST Appeals -II, Delhi & Anr., 2023 (73) G.S.T.L. 161 (Del.)
- Commissioner, Central Tax, Noida vs. U.V. Graphics Technologies Pvt. Ltd. Final Order No. 70036/2025 dated 17.01.2025 (Tri.-All.)
- M/s. Sunrise Immigration Consultants Pvt. Ltd. v. CCE&ST, 2018-TIOL-1849-CESTAT-CHD and Final Order No. 60512-60513/2024 dated 06.09.2024 (Tri.-Chan.)
- Pioneer Immigration and Education Consultancy Private Limited v. Commissioner of Central Excise and Central Goods & Service Tax, Ludhiana, Final Order No. 60522/2024 dated 10.09.2024 (Tri.-Chan.)
- Pyramid E Services Pvt Ltd v. Commissioner of Central Excise, Goods & Service Tax, Chandigarh, Final Order No. 60395/2025 dated 07.03.2025 (Tri.-Chan.)
- Macquarie Global Services Pvt Ltd v. Commissioner of CE & ST, Gurgaon-I, Final Order No. Final Order No. 60959-60960/2021 dated 07.10.2021
- JFE Steel India Pvt. Ltd. v. Commissioner of CGST, Gurugram, 2021 (44) G.S.T.L. 292 (Tri. - Chan.)

- Commr. of GST, Gurgaon-II v. Orange Business Solutions Pvt. Ltd., 2019 (27) G.S.T.L. 523 (Tri. - Chan.)

8. Learned Counsel further submits that the appellants do not fall under the inclusive definition of the "Intermediary" and therefore, there is no need to look into the fact whether they are excluded from the definition; the appellant provided the main service on their own account to WECA HK on principal to principal basis; the appellants do not create any liability or obligate in any manner the principals and they are not facilitating any service between the principals and their customers i.e the third parties. He relies on the following cases:

- Genpact India Pvt. Ltd. (supra)
- Genpact India Pvt. Ltd. v. Principal Commissioner of GST and Cx, Gurugram and Another, 2023 (77) G.S.T.L. 512 (P&H)
- M/s. Ohmi Industries Asia Pvt. Ltd. v. Assistant Commissioner, CGST, 2023 (75) G.S. T. L. 26 (Del.)
- M/s. Airbnb India Pvt. Ltd. v. Commissioner of Central Goods and Service Tax, Gurugram, Final Order No. 60352/2025 dated 04.03.2025 (Tri.-Chan.)
- M/s. Airbnb Payments India Private Limited v. CCE&ST, Final Order Nos. 60505-60506/2024 dated 04.09.2024 (Tri.-Chan.)

9. Learned Counsel further submits that CBIC vide Circular No.159/15/2021-GST dated 20.09.2021 reiterated the ingredients of the intermediary services and specifically clarified the sub-contracting is out of the ambit of intermediary services; therefore, the impugned order incorrectly holds that the appellants are providing services to the affiliates of WECA HK which is not in the spirit of the contract; learned Commissioner relies on the case of Arcelor Mittal Projects India Pvt Ltd – 2019 (28) GSTL 315 (Tri. Mumbai); however, the same has been finally decided by the Larger Bench – 2023-TIOL-169-

CESTAT-MUMBAI-LB in favour of the assessee; learned Commissioner relied upon the judgment in the case of Verizon Communications India Pvt. Ltd. – 2018 (8) GSTL 32 (Del.) and Carl Zeiss India Pvt. Ltd. - 2020 (34) GSTL 452 (Tri. Bang.) on the grounds that SLP has been filed before the Hon'ble Supreme Court against the above orders, though, no stay has been given by the Hon'ble Supreme Court. In view of the above, he submits that the appellant is not acting as an intermediary and the place of provision of services, in terms of Rule 3 of the POPS Rules, would be Hongkong where the principals are located. He submits that Department has not disputed that other conditions of Rule 6A of Service Tax Rules, 1994; hence, the services rendered by the appellants do qualify as export.

10. Learned Counsel submits also that the Department has not disputed the classification of services under export prior to the present proceedings; Department issued show cause notices disputing the classification of services under export for the period April 2016 – June 2017 whereas no proceedings were initiated for the period July 2015 – March 2016 in spite of the fact that the appellants continued the same practice; he submits that Department is not allowed to take divergent views of the same issue for different periods as held in SS Engineers – 2023 (386) ELT 192 (SC) and Rosmerta Technologies Ltd – (2023) 8 Centax 183 (Tri. Chan.). He also submits that even if they are required to pay service tax on the said services rendered to WECA HK, the same would be available to them as input credit and therefore, the issue is revenue neutral. Learned Counsel submits also that in case, the appellants are required to pay service tax, cum-duty benefit may be extended in terms of Section 67 (2) of the Finance Act, 1994 and in that case, demand would be Rs.5,16,72,112/-.

11. Learned Counsel for the appellants submits that the impugned order confirms the demand under extended period on the grounds that the appellants have suppressed the intermediary services rendered by them to WECA HK with intent to evade payment of duty and that the true nature of the service could only be found on detailed examination of the books of accounts of the appellant as the relevant facts were not disclosed to the Department at any stage prior to investigation. Learned Counsel submits that the appellants had a bona fide belief that the services rendered by them qualified as exports and were not of an intermediary in nature. Revenue has not pointed out any positive act on the part of the appellants to allege suppression of facts etc. with intent to evade payment of tax. He relies on the following cases and submits that for this reason, interest and penalty are also not payable:

- M/s. Avery India Ltd. v. CCE&ST, Patna, Final Order No. 75014/2024 dated 09.01.2024 (Tri.-Kol.)
- M/s. Sunrise Immigration Consultants Pvt. Ltd. v. CCE&ST, 2018-TIOL-1849-CESTAT-CHD
- M/s. SBI Cards & Payment Services Pvt. Ltd. v. Commissioner of Central Excise and Central Goods & Service Tax, Gurugram, Final Order No. 60123/2025 dated 06.02.2025 (Tri.-Chan.)
- M/s GD Goenka Private Limited v. Commissioner of Central Goods and Services Tax, Delhi South, Final Order No. 51088/2023 dated 21.08.2023 (Tri.-Del.)
- Delhi Airport Metro Express Pvt. Ltd. Versus Commissioner of Central Excise & Customs, Rohtak, Haryana, Final Order No. 50031/2024 dated 11.01.2024 (Tri.-Del.)
- Mahanagar Telephone Nigam Ltd. Versus Union of India and Ors., 2023-TIOL-407-HC-DEL-ST

12. Shri Siddharth Jaiswal, learned Authorized Representative for the Department reiterates the findings of the impugned order.

13. Heard both sides and perused the records of the case. Brief issue that requires our consideration in the instant case is as to whether the appellants have rendered services to WECA HK in the

capacity of an intermediary and if so, whether the services rendered by them qualified to be exports. We find that learned Counsel for the appellants submits as follows:

- Whereas the SCN is issued on the ground that the services are provided by the appellants in India and in terms of Rule 4 of POPS Rules, the same cannot be considered as export, learned Commissioner travels beyond the show cause notice and confirms the demand holding that the appellants have rendered services as an intermediary;
- Even though, the show cause notice relies on the statements of many employees of the appellant and vendors, learned Commissioner has not examined any of the statements under Section 9D(1)(b) of Central Excise Act, 1944; moreover, the statements are wrongly recorded under Section 70 of the CGST Act;
- Show cause notice is vague as it invokes Rule 4 and Rule 9 of POPS Rules simultaneously; Rule 4 and Rule 9 are not applicable; the appellants are not a broker, agent etc. or any other person;
- The appellant is not arranging or facilitating any service between two or more persons; they have provided the main service on their own account; the relationship between the appellant and WECA HK is on principal-to-principal basis;
- Department did not dispute the claim of export of the very same services for the period June 2015 – March 2016 whereas a show cause notice was issued for the period April 2016 – June 2017.
- As the issue involves interpretation of legal provisions, extended period cannot be invoked.

14. We find that in addition to procedural violations and legal incursions, by the adjudicating authority, as pointed out by the learned Counsel for the appellants, the entire case of the adjudicating authority rests on the surmise that the appellants are an intermediary between WECA HK and their customers and as such, they are intermediary in terms of Rule 9 of POPS Rules. We find that the appellants have entered into two agreements in the year 2015 and in the year 2017 with WECA HK; under these agreements, the appellants provided support services to WECA HK in market research for potential vendors in India, reviewing purchase orders, verifying sample products, attending pre-production meetings, tracking shipment status etc. The appellants submit that they have no agreement with the customers of their principals i.e. WECA HK and the agreement between the appellant and WECA HK are on principal-to-principal basis. In order to see the status of the appellants vis-à-vis WECA HK, it will be beneficial to have a look at the terms of the contract/ agreement.

> **Agreement dated July 01, 2015**
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> **ARTICLE 6 - BUSINESS RELATION BETWEEN THE PARTIES**
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> 6.1. CONNOR INDIA is not given any kind of general or special power, or the authority to contract with manufacturers, suppliers, clients or any other third party in the name or on behalf of CONNOR. Neither CONNOR INDIA nor its employees shall be deemed considered employees of CONNOR.
>
> 6.2. CONNOR INDIA shall have no authority to obligate CONNOR in any manner whatsoever and shall not make any representations or statements for or about CONNOR. The servicing company agrees not to represent or hold itself out as having authority to obligate or make representation for CONNOR.

6.3. In performing services under this service agreement, CONNOR INDIA shall in all respects be and considered to be an independent contractor and there shall be no relation between the parties that of partnership, joint venture, employer-employee, principal-agent.

ARTICLE 7 - ASSIGNMENT OF RIGHTS.

7.1. This AGREEMENT and any of the rights and obligations of the parties deriving from it, are personal and cannot be assigned or transferred in whole or in part, by either party to any third party whatsoever, except with the prior written consent of the other party.

Agreement dated April 01, 2017

ARTICLE 7-BUSINESS RELATION BETWEEN THE PARTIES

7.1. THE COMPANY is not given any kind of general or special power, or the authority to contract with manufacturers, suppliers, clients or any other third party in the name or on behalf of CONNOR. Neither THE COMPANY nor its employees shall be deemed considered employees of CONNOR.

7.2. THE COMPANY shall have no authority to obligate CONNOR in any manner whatsoever and shall not make any representations or statements for or about CONNOR. The servicing company agrees not to represent or hold itself out as having authority to obligate or make representation for CONNOR.

7.3. In performing support services under this support service agreement, THE COMPANYTHE COMPANY shall in all respects be and considered to be an independent contractor and there shall be no relation between the parties that of partnership, joint venture, employer-employee, principal-agent.

ARTICLE 8 - ASSIGNMENT OF RIGHTS.

8.1. This AGREEMENT and any of the rights and obligations of the parties deriving from it, are personal and cannot be assigned or transferred in whole or in part, by either party to any third party

> whatsoever, except with the prior written consent of the other party.

15. On going through the terms of the Agreement, we find that the Agreement is between two principals. There is nothing in the agreements even to remotely indicate that the appellants are agents of WECA HK. The Revenue also did not come up with any evidence in the form of tripartite agreements between the appellants, their principal WECA HK and their vendors. In view of the same, it is difficult to accept that the appellants are agents/ brokers of WECA HK so as to be covered under Rule 9 of POPS Rules. We find that this Bench in the case of M/s Oceanic Consultants Pvt. Ltd, vide Final Order No.60469/2024 dated 06.08.2024 held as follows:

> 14. We find that Circular No.159/15/2021-GST dated 20.09.2021 issued by CBIC envisages that in respect of Intermediary Services, there should be a minimum of three parties and two distinct supplies i.e. main supply and ancillary supply; it also clarifies that a person involved in supply of main supply on principal-to-principal basis to another person cannot be considered as supplier of Intermediary Service. In the instant case, the appellants and M/s OCA are rendering the same service i.e. helping the students get admission in Australian universities and the appellants are rendering the same main service as M/s OCA; whereas M/s OCA get the remuneration from the universities on the fees paid by the students, the appellants get their remuneration. A doubt can arise as to whether the clarification issued by CBIC in the contacts of GST Act can be applicable to service tax. It is pertinent to note that the same circular clarifies categorically that there is no difference between the Service Tax regime and the GST regime as far as the treatment of "Intermediary Service" is concerned. We find that Hon'ble High Court of Punjab & Haryana, in the case of Genpact India Pvt. Ltd. (supra), has enunciated the conditions that are required to be satisfied, primarily for a person to qualify as an "intermediary".
>
> - the relationship between the parties must be that of a principal-agency relationship.

- the person must be involved in arrangement or facilitation of provisions of the service provided to the principal by a 3rd party.
- the person must not actually perform the main service intended to be received by the service recipient itself. Scope of an "intermediary" is to mediate between two parties i.e. the principal service provider (the 3rd party) and the beneficiary who receives the main service and expressly excludes any person who provides such main service "on his own account".

15. We find that Principal Bench of CESTAT has gone into a case involving similar facts and held in the case of M/s IDP Education India Pvt. Ltd. (supra) as follows:

> 8. We have gone through the records of the case and considered the submissions on both sides. It is undisputed that the appellant has an agreement only with IDP Australia. The appellant recruits or facilitates students in India, but does not get any remuneration from Australian universities. For the students who are recruited or admitted by the university in Foreign Country, recommended by appellant in India, IDP Australia gets paid by the Australian/Foreign universities. A share of that commission is given to the appellant by IDP Australia. This scheme of arrangement clearly shows that the IDP Australia is providing services to the foreign universities and is receiving consideration for the same. Insofar as recruitment of students in India is concerned, IDP Australia has created the appellant as a fully owned subsidiary, and has sub-contracted the work to the appellant. Nothing has been brought on record in the show cause notice or in the order to show that the appellant has a direct contract with the foreign universities. There is nothing on record to show that the appellant is liasioning or acting as intermediary between the foreign universities and IDP Australia. All that is evident from the records is that the appellant is providing the services which have been sub-contracted to it by M/s IDP Australia. As a sub-contractor, it is receiving commission from the main contractor for its services. The main contractor - IDP Australia, in turn, is receiving commission from the foreign universities who pay a percentage of the tuition fee to IDP Australia. From the records, we find that Revenue has not established that the appellant is acting as an intermediary

> between M/s IDP Australia and the foreign universities, as alleged or held in the impugned order and the show cause notice. Hence, we find in favour of the appellant on merits.

16. This Bench has taken similar view in respect of M/s Airbnb Payments India Pvt Ltd. vide Final Order No. 60505-60506/2024 dated 04.09.2024. We find that in the instant case too, the appellants cannot be called intermediary as per the criteria laid down by the Hon'ble Punjab & Haryana High Court in the case of Genpact India Pvt Ltd. – 2023 (77) GSTL 512 (P&H). Therefore, we find that the impugned order incorrectly holds the appellants as intermediary and denies the benefit of export. Therefore, we find that the impugned order, confirming the demand holding that the appellants are an intermediary, cannot be sustained. When the impugned order does not survive on this issue, we find that it is a futile exercise to go into the elaborate submissions given by the learned Counsel for the appellants.

17. In view of the above, the appeal is allowed.

(Order pronounced in the open Court on 27/05/2025)

(S. S. GARG)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

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