



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 8TH DAY OF DECEMBER, 2025

BEFORE

THE HON'BLE MR. JUSTICE S.R.KRISHNA KUMAR

WRIT PETITION NO. 25357 OF 2025 (T-RES)

BETWEEN:

INFORMATICA BUSINESS SOLUTIONS PRIVATE LIMITED
A COMPANY REGISTERED UNDER
THE COMPANIES ACT, 1956
NO.66/1 BAGMANE COMMERZ 02
BAGMANE TECH PARK,
CV RAMANA NAGARA,
BENGALURU – 560 093
A COMPANY REGISTERED UNDER
THE COMPANIES ACT 1956
REPRESENTED BY ITS DIRECTOR
MR. KRISHNANAND NAYAKA

...PETITIONER

(BY SRI. T. SURYANARAYANA, SENIOR COUNSEL FOR
SMT. TANMAYEE RAJKUMAR AND
SRI. NIRMAL MATHEW, ADVOCATES)

AND:

1. THE ASSISTANT COMMISSIONER OF CENTRAL TAX
EAST DIVISION -5, GST COMMISSIONERATE,
BENGALURU EAST, 2ND FLOOR,
BMTc BUILDING OLD AIRPORT ROAD, DOMMALURU
BENGALURU – 560 071
2. THE PRINCIPAL COMMISSIONER OF CENTRAL TAX
GST COMMISSIONERATE,
BENGALURU EAST, 2ND FLOOR,
BMTc BUILDING, OLD AIRPORT ROAD, DOMMALURU,
BENGALURU – 560 071

...RESPONDENTS

(BY SRI. JEEVAN J. NEERALGI, ADVOCATE)





THIS W.P. IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASHING THE REFUND ORDER/ ORDER-IN-ORIGINAL VIDE ORDER-IN-ORIGINAL BEARING NO. 50/25-26/ED-5 IN FORM-GST-RFD-06 DATED 18.06.2025 PASSED BY THE 1ST RESPONDENT FOR THE TAX PERIOD JANUARY TO APRIL 2024 (ANNEXURE M) AND ETC.,

THIS PETITION, COMING ON FOR PRELIMINARY HEARING, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE S.R.KRISHNA KUMAR

ORAL ORDER

In this petition, petitioner seeks for the following reliefs:-

- “(a) Quashing the Refund Order / Order-in-Original vide ORDER-IN-ORIGINAL bearing No.50/2025-26/ED-5 in FORM-GST-RFD-06 dated 18.06.2025 passed by the 1st Respondent for the tax period January to April 2024 (Annexure-M);*
- (b) Quashing the computation sheet in FORM-GST-RFD-06 dated passed by the 1st Respondent for the period April 2024 to June 2024 (Annexure-N);*
- (c) Directing the 1st Respondent to grant balance refund of Rs.2,24,24,605/- as claimed by the Petitioner in refund application filed in Form GST-RFD 01 (Annexure-H); and*
- (d) pass such other or further orders as this Hon’ble Court may deem fit in the facts and circumstances of the case, in the interests of justice and equity.”*



2. A perusal of the material on record will indicate that the petitioner is a company engaged in the business of providing software development services as well as support services and customer services to its foreign parent company, Informatica HoldCo Inc.,USA. It is contended that since the petitioner export its services to its foreign parent company, the same qualifies as zero-rated supplies under Section 16 of the IGST Act, the petitioner is entitled to claim refund of accumulated unutilized input tax credit (ITC) in terms of Section 54 of the CGST Act. It is contended that under the erstwhile service tax regime for the tax period from October to December 2013, January to March 2014, April to June 2015, July to September, 2015, the respondents passed orders dated 07.03.2017 at Annexure-E (colly) directing sanctioning / granting refund in favour of the petitioner.

3. On 14.12.2018, the 2nd respondent passed an order holding that the services provided by the petitioner are not intermediary services but constitute export of services and on 29.05.2024, for the tax period July 2023 to September 2023 and subsequently also, the respondents proceeded to pass several orders granting / sanctioning refund in favour of the petitioner under



pre-GST regime also. In fact, the aforesaid Order-in-Original dated 14.12.2018 which held that the services provided by the petitioner are not intermediary services but are export of services which was upheld by the CESTAT vide order dated 18.11.2024 conclusively reiterating that it did not fall under the scope of intermediary services.

4. It is the grievance of the petitioner that insofar as the tax period April 2024 to June 2024 is concerned, the petitioner having filed refund application for refund of accumulated unutilized input tax credit, the respondents instead of sanctioning / granting refund in its favour as was done earlier, issued show cause notice proposing to reject the refund, which culminated in the refund rejection order dated 18.06.2025, which is assailed in the present petition.

5. Heard learned Senior counsel for the petitioner and learned counsel for the respondents – revenue and perused the material on record.



6. Learned Senior counsel for the petitioner would reiterate the various contentions urged in the petition and submits that in addition to the fact that the refund claim of the petitioner for earlier tax periods both under pre-GST regime and post-GST regime have been sanctioned / granted by the respondents themselves, the petitioner is not an 'intermediary' nor the services provided by the petitioner be construed or treated as 'intermediary services' and in the light of the judgments of this Court in the cases of *(i) M/s. Amazon Development Centre India Pvt. Ltd. Vs. Commissioner of Central Tax GST (Appeals), Bengaluru – 2025 (5) TMI 150 – Karnataka; (ii) M/s. Columbia Sportswear India Sourcing Pvt. Ltd. Vs. Union of India – 2025 (5) TMI 2139 – Karnataka; (iii) M/s. Athene Technologies India LLP Vs. The State of Karnataka – 2025 (6) TMI 88 – Karnataka* and *(iv) Nokia Solutions & Networks India Pvt. Ltd. Vs. The Principal Commissioner of Central Tax – 2025-VIL-515-KAR*, the impugned order deserves to be quashed and the respondents be directed to grant / sanction refund in favour of the petitioner to the extent the same were rejected on the ground that the petitioner being 'intermediary'.



7. As rightly contended by the learned Senior counsel for the petitioner, a perusal of the material on record comprising of the Agreement dated 26.03.2020 entered into between the petitioner and its parent company at USA coupled with the refund sanction orders granted in favour of the petitioner under both pre-GST regime and post-GST regime and the judgments of this Court in **(i) M/s. Amazon Development Centre India Pvt. Ltd. Vs. Commissioner of Central Tax GST (Appeals), Bengaluru – 2025 (5) TMI 150 – Karnataka; (ii) M/s. Columbia Sportswear India Sourcing Pvt. Ltd. Vs. Union of India – 2025 (5) TMI 2139 – Karnataka; (iii) M/s. Athene Technologies India LLP Vs. The State of Karnataka – 2025 (6) TMI 88 – Karnataka** and **(iv) Nokia Solutions & Networks India Pvt. Ltd. Vs. The Principal Commissioner of Central Tax – 2025-VIL-515-KAR**, I am of the considered opinion that the petitioner cannot be construed or treated as an 'intermediary' nor the services provided by the petitioner be treated as 'intermediary services' and consequently, the impugned order deserves to be quashed and petition be disposed of by issuing certain directions in this regard.



8. In the result, I pass the following:

ORDER

(i) Petition is hereby allowed.

(ii) The impugned Order-in-Original at Annexure-M dated 18.06.2025 and the computation sheet at Annexure-N dated 18.06.2025 passed / issued by the 1st respondent to the extent they reject refund of the petitioner on the ground that the petitioner is an 'intermediary' which provided intermediary services are hereby set aside / quashed.

(iii) The respondents are directed to grant refund of Rs.2,24,24,605/- together with applicable interest within a period of six weeks from the date of receipt of a copy of this order.

**Sd/-
(S.R.KRISHNA KUMAR)
JUDGE**

SRL
List No.: 2 Sl No.: 6