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

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Date of decision:19.02.2024

+ **W.P.(C) 12031/2022**

THALES INDIA PRIVATE LIMITED

..... Petitioner

versus

COMMISSIONER OF CGST, BHIKAJI CAMA PLACE, NEW  
DELHI AND ANR.

..... Respondents

**Advocates who appeared in this case:**

For the Petitioner: Mr. Jitin Singhal, Mr. Pravesh Bahuguna &  
Ms. Priyanka Chawla, Advocates.

For the Respondent: Ms. Anurshree Narain, Advocate.

**CORAM:-**

**HON'BLE MR. JUSTICE SANJEEV SACHDEVA**

**HON'BLE MR. JUSTICE RAVINDER DUDEJA**

**JUDGMENT**

**SANJEEV SACHDEVA, J. (ORAL)**

1. Petitioner impugns Order-in-Appeal dated 16.02.2022 whereby the appeal filed by the Respondent Assistant Commissioner, Central Goods and Services Tax has been accepted and Order-in-Original



dated 04.11.2020 has been set aside. The Appellate Authority has noticed that the issue pertains to the nature of services being provided by the Petitioner. The Appellate Authority records that the nature of services could be known from the service agreements entered into by the Petitioner with foreign clients. However, none of the said agreements were available on the records of the Appellate Authority.

2. Learned counsel for the respondents submits that Petitioner with these proceedings has annexed some sample agreements. Further, she submits that since the core issue involves the nature of the services which are provided by the Petitioner and in the absence of the documents being on record, the Appellate Authority was constrained in determining the exact nature of petitioner's services. She submits that the matter could be remitted to the Appellate Authority with liberty to the Petitioner to place all such agreements on record and for the Appellate Authority to reconsider the issue.

3. In view of the above, the Order –in- Appeal dated 16.02.2022 is set aside. The matter is remitted to the Appellate Authority. Petitioner shall place on record of the Appellate Authority copies of the agreements, entered into between the Petitioner and the foreign entities, that it seeks to rely upon. Thereafter, the Appellate Authority shall reconsider the issue and pass a fresh order on the appeal filed by the respondents after giving an opportunity of a personal hearing to the Petitioner.



4. The petition is disposed of in the above terms.

**SANJEEV SACHDEVA, J**

**RAVINDER DUDEJA, J**

**FEBRUARY 19, 2024/sk**

HIGH COURT OF DELHI



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