

**BEFORE THE HON'BLE GOODS AND SERVICE TAX APPELLATE  
TRIBUNAL, DELHI BENCH, NEW DELHI**

**FORM GST APL – 05**

**[Under Rule 110(1) of Central Goods & Service Tax Rules 2017]**

**Appeal Number \_\_\_\_/2025**

**IN THE MATTER OF:**

**M/s ANKIT TRADE MARK AND PATENT SERVICES**

**GSTIN No.: 075566778899**

**Address:** Greater Kailash

New Delhi, Delhi, 110000

**.... Appellant**

**VERSUS**

**The Joint Commissioner (Appeal),**

Zone-8, Delhi Goods and service tax

Department of Trade and Taxes, Delhi

**.... Respondent**

**Particulars of order against which the Appeal is made:**

- i.     **OIO no.**         .....
- ii.    **Dated:**         17.03.2025
- iii.   **Passed by:**    **The Joint Commissioner (Appeals),**  
                                  Zone-8, Delhi Goods and service tax  
                                  Department of Trade and Taxes, Delhi

**M/s Ankit Trade Mark and Patent Services**  
**Greater Kailash, Delhi – 110000, GSTIN: 075566778899**

The Registrar  
The Hon'ble GST Tribunal,  
Delhi Bench, Delhi

**Sub: Submission of Appeal under Section 112(1) of the CGST Act, 2017, In the matter of M/S Ankit Trade Mark and Patent Services, APPEAL NO. .... OF 2025**

Ref: Order No. 12345 dated March 17, 2025, Passed by the Office of Joint Commissioner (Appeals), Zone 8, GST Bhavan, DGST Department, New Delhi

Respected Sir,

With reference to the above, we submit herewith an appeal in Form GST APL-05 in three sets. The appeal is within the limitation period and there is no undisputed amount unpaid. The details of the document's beings submitted are mentioned in the index on the next page.

Please acknowledge the receipt.

Thanking You,  
Yours faithfully

**For M/s Ankit Trade Mark and Patent Services**

Mr. ABC  
(Proprietor)

Place: Delhi  
Date: May 22<sup>nd</sup>, 2025

**BEFORE THE HON'BLE GOODS AND SERVICE TAX APPELLATE  
TRIBUNAL, DELHI BENCH, NEW DELHI**

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**Form GST APL – 02**

<sup>1</sup>[[See Rules 108(3), 109(2), 110(1) and 111(1)]]

**Acknowledgment for submission of appeal**

**Name : M/s Ankit trade Mark & Patent Services GSTIN : 075566778899 Date: 26<sup>th</sup> Mar 2025**

Your appeal has been successfully filed against ARN - 07220202020

1. Reference Number- 12345
2. Date of filing- 22<sup>nd</sup> May 2025
3. Time of filing- 10:12 AM
4. Place of filing- Delhi
5. Name of the person filing the appeal- M/s Ankit Trade Mark & Patent Services
6. Amount of pre-deposit- Not applicable
7. Date of acceptance/rejection of appeal- 26<sup>th</sup> May 2025
8. Date of appearance Date: 07<sup>th</sup> June 2025 Time: 10:30 AM
9. Court Number/ Bench Court: TRIBUNAL Bench: NEW DELHI

Place: Delhi

Date: 26<sup>th</sup> May 2025

**Signature>**

Name:ABC

Designation: Registrar

On behalf of Appellate Tribunal

**Challan Payment of Rs 5,000/-**

**ANNEXURE – 'A1'**

**BEFORE THE HON'BLE GOODS AND SERVICE TAX APPELLATE TRIBUNAL,  
DELHI BENCH, NEW DELHI**

**In the Matter of : ANKIT TRADE MARK AND PATENT SERVICES**

**Period of Dispute : Apr 2021 to March 2022**

**STATEMENT OF FACTS**

**Hon'ble President and his companion members, your humble Appellant respectfully begs to submit statement of facts as under:**

1.1 The appellant, **M/s Ankit Trade Mark and Patent Services (hereinafter referred to as *the Appellant*)**, is registered under GST in the state of Delhi vide GSTIN 075566778899. The appellant is engaged in the Trading of goods (ready-made garments) to overseas buyer and also carries out limited domestic supplies of the same.

1.2 The appellant had claimed refund of accumulated input tax credit on account of export of goods (zero rated supply), In regard to this the adjudicating authority i.e. The Assistant Commissioner, Zone-8 issued the Show Cause Notice U/s 73 of the DGST Act, 2017 dated 29-08-2024 (A Copy of the SCN is appended as **Annexure-A6**) issued the Show cause notice alleging that the refund claimed by appellant includes Input tax credit of the Input services those are not related to Export of Goods and appellant is not 100% Export oriented unit.

1.3 In reply to the Show cause notice appellant appeared for the personal hearing and Orally submission was given and explained that the all the services in question are related to furtherance of business and related to the export of supply but without considering it and relying on the VKC Footsteps officer issued the recovery order along with the Interest. (A Copy of the order is appended as **Annexure-A5**)

1.4 The Appellant, aggrieved from the impugned order, preferred an appeal under the ambit of Section 107 of the DGST Act, 2017 to the Hon'ble First Appellate Authority presided by the learned respondent, on 27-08-2024 stating the detailed grounds. However, went in vain as the order was upheld, relying upon the provision those were related to the inverted duty structure whereas the refund is related to the export of goods. Further it was mentioned in the order that no favorable judgement was cited by appellant in his favour. (A Copy of the First appeal order is appended as **Annexure-A4**)

1.5 Thus, the recovery order of the refund claimed along with interest and penalty, forms part of the appellate proceedings.

It is therefore, prayed that the appeal be accepted and suitable relief be allowed.

**For Ankit Trade Mark & Patent Services**

**Authorised Signatory**

**ANNEXURE – ‘A2’**

**BEFORE THE HON’BLE GOODS AND SERVICE TAX APPELLATE TRIBUNAL,  
DELHI BENCH, NEW DELHI**

**In the Matter of : Ankit Trade Mark & Patent Services**

**Period of Dispute : April 2021 to March 2022**

**GROUND OF APPEAL**

The following grounds of appeal are taken without prejudice to one another. The Hon’ble Appellant requests that each ground be considered independently on its merits.

**GROUND NO. 1:**

**Consulting services (Accounting and other professional services) directly related to the taxable supply export as well as domestic: -**

- 1.1. The accounting and other consulting services received are essential, without receiving these services it is impossible to do business. All the services are integral part of the business, in fact proper accounting and compliance are the critical for export business as well as domestic.
- 1.2. The nature of the input services received are neither personal nor any exempt supply is being rendered by the appellant. Therefore, it is clear that it is directly related to the furtherance of the business.
- 1.3. Thus, stating that consulting services not linked with the export business is irrational.



## **GROUND NO. 2:**

### **No one to One nexus required.**

2.1 The concept of “nexus” in GST is broad – as per Section 2(60), “input service” means any service used by a supplier in the course or furtherance of business.

2.2 Further Section 16(1) of the CGST Act, 2017 permits every registered person to take credit of input tax charged on any supply of goods or services used or intended to be used in the course or furtherance of business. It is important to note that the provision does not impose a requirement for a direct nexus between ITC availed and specific outward supplies. This allows flexibility in utilizing ITC for different taxable supplies without being restricted to a particular business verticals/segment.

2.3 Where as in our case we have only one vertical and can say two segments (geographically) i.e. trading of garments overseas and within India, which clearly make the ITC eligible to use either for claiming refund or payment of tax.

2.4 Further section 49(2) of the CGST Act, 2017 states that:

*...(2) The input tax credit as self-assessed in the return of a registered person shall be credited to his electronic credit ledger, in accordance with section 41 to be maintained in such manner as may be prescribed...*

2.5 ITC is credited to the Electronic Credit Ledger (ECL) that means it is not possible to identify individually and it became part of a common pool, Further section 49(4) of CGST Act, 2017 states that

....(4) *The amount available in the electronic credit ledger may be used for making any payment towards output tax under this Act or under the Integrated Goods and Services Tax Act in such manner and subject to such conditions and restriction and within such time as may be prescribed....*

2.6 Therefore, it allows the utilization of ITC for payment of output tax on any taxable supply, without restrictions based on business verticals/segment. This reinforces the principle that once ITC is legally availed, it can be freely used for discharging output tax liability.

2.7 Further rule 86 of the CGST Rules, 2017 governs the payment of tax through the ECL. It does not mandate segregation of ITC based on business verticals/segment. The lack of such a requirement indicates that ITC can be utilized against any output tax liability and refund claimed within the same GSTIN.

2.8 **The Appellant respectfully relies on the Supreme Court** in “*UOI v. VKC Footsteps India Pvt. Ltd. (2021)*”, while dealing with **Section 54(3)**, the Court observed that **for zero-rated (export) supplies, the statute makes no distinction between input goods and input services** – both are meant to be refunded if unutilized.

**Further the Appellant respectfully relies on the Authority for Advance Ruling** in “*Aristo Bullion Pvt. Ltd. [(2021) (4) TMI 561 (AAR – Gujarat)]*”, which held that for refund under Section 54(3), there is no requirement to establish an exclusive or direct nexus between input services and export turnover. Input services used for the business, including exports, are eligible for refund proportionately as per Rule 89(4). This

supports the Appellant's claim that denial of refund merely due to lack of exclusive linkage is unjustified.

**GROUND NO 3:**

**Refund of ITC on Input Services is Admissible for Zero-Rated (Export) Supplies under CGST Act (Section 54(3) Proviso (i) covers all unutilised ITC including input services)**

3.1 Section 54(3) of the CGST Act, 2017 provides that a registered person may claim refund of unutilised ITC at the end of a tax period, and the *first proviso* enumerates two situations where such refund is allowed, our case fall under the first proviso and that is:

.....

(i) *zero-rated supplies (exports) made without payment of tax*

(ii) .....

3.2 There is no provision in Section 54(3)(i) or elsewhere in the CGST Act that restrict input service credit from the ambit of refund for zero-rated supplies,

3.3 This confirms that **input services are meant to be included** when granting refunds on export supplies. The supra judgment of VKC Footsteps India Pvt. Ltd also confirm that in case of export there is no restriction to claim the refund for the input services along with input on goods.

3.4 Rule 89(4) of the CGST Rules, 2017 provides the formula for determining the refundable amount of ITC in respect of zero-rated supplies made without payment of tax. The formula uses the term “Net ITC” which is defined in Explanation (B) to Rule 89(4) to mean **“input tax credit availed on inputs and input services during the relevant period.”** There is no doubt that both inputs and input services form part of the pool of ITC eligible to be refunded under Rule 89(4)

3.5 Therefore, Appellant’s refund on consultancy services was correctly admissible under the section 54(3)(i) read with Rule 89(4) and should not have been denied.

3.6 The appellant craves leave to add, alter, amend or vary from the aforesaid grounds of appeal, before or at the time of hearing.

**For Ankit Trade Mark & Patent Services**

Authorised Signatory

**ANNEXURE – 'A3'**

**BEFORE THE HON'BLE GOODS AND SERVICE TAX APPELLATE TRIBUNAL,  
DELHI BENCH, NEW DELHI**

**In the Matter of : Ankit Trade Mark & Patent Services**

**Period of Dispute : April 2021 to March 2022**

**PRAYER**

May it please the Hon'ble Tribunal,

Reference the facts of the case, the tribunal respectfully submit the following prayers;

- To kindly allow the appeal and set aside the order passed by the Joint commissioner (Appeal), thereby restoring the Appellant's refund claim of ₹2,48,950/- on input services.
- To kindly hold that appellant is entitled for the refund for the same.
- To kindly order to the respondent department to refund the amount recovered along with the interest as per the DGST Act 2017.
- To kindly award costs for meeting legal expense in favour of the Appellant.
- To kindly pass any other order or direction that is deemed just and proper in the facts and circumstances of the case, in the interest of justice

It is therefore humbly prayed that the appeal petition may kindly be allowed in toto or as your honor may deem fit in the interest of justice and equity.

**For Ankit Trade Mark & Patent Services**

**Authorised Signatory**

**FIRST APPEAL ORDER**

**BEFORE THE JOINT COMMISSIONER (APPEAL) ZONE 8 DGST DEPARTMENT  
NEW DELHI**

**ANKIT TRADE MARK AND PATENT SERVICES  
GREATER KAILASH  
NEW DELHI  
GSTIN NO. 075566778899**

**APPELLATE ORDER UNDER SECTION 107 OF THE DGST ACT**

**DIN NO. 2233114455 17.3.25**

The appellant is an exporter of goods ( ready made garments). The appellant also makes domestic sales as per returns 3B filed by the appellant. The proper officer issued him a show cause notice as under;

“Whereas you were granted refund of Rs 13,14,000/- on account of export of goods. It is noted that you are not a 100 percent export oriented unit as you claimed but as per your returns you also make sales in the domestic tariff area as per your 3B returns though the supplies are not much.

While going through your refund papers it is noticed that you have also claimed refund and this was given to you on input services such as consultancy services availed for accounting and other matters for the company as a whole and also on other matters and it can easily be seen that such services are not linked to export of goods. The input tax credit on such services is, as per documents filed by you, 2,48,950/-.

You are required to show cause as to why the above input of rs 2,48,950/- be not recovered from you with interest and/or penalty as per law for wrongfully claiming the input tax credit and consequential refund within the provisions of section 73 of the DGST Act?”

The appellant replied as under by way of oral arguments as no formal reply was filed by him before the proper office to the above show cause notice:

“The question is pure question of law. The counsel has taken me through the definitions of export of goods, definition of zero rated supplies, definition of input service and the provision section 54 of the DGST Act. No judgment has been placed on record by the counsel., The counsel has thus vehemently argued that there is no restriction placed in law claiming refund on such services meant for exports.

I have heard the counsel. The counsel is not 100 export oriented unit but also makes local taxable supplies. The scheme of the Act and especially the judgment of Supreme Court VKC Footsteps as per my interpretation lays down a different law. The rule 89 or 89(6) quoted by the counsel also does not help him.”

I have gone through the law and the rule 89 and 89(6) and also the provisions relating to inverted duty structure. I have also gone through the judgment of VKC Footsteps by Supreme Court of India. The counsel has repeated the same arguments that were put forward before the proper officer and he has not been able to place anything on record that has a direct bearing on this question whether he can claim input tax credit refund for services that are not exclusively linked with export of goods. Nor any provision has been quoted nor I could find any provision in favour of the appellant.

In view of the above, I find no merit in the appeal and the appeal is hereby dismissed. The proper officer may take action to recover as per due process of law.

Digitally signed  
JOINT COMMISSIONER (APPEAL)  
ZONE 8

**ORDER**

**BEFORE THE ASSISTANT COMMISSIONER, ZONE 8 DGST DEPTT**

**ANKIT TRADE MARK AND PATENT SERVICES  
GREATER KAILASH  
NEW DELHI  
GSTIN NO. 075566778899**

**DIN NO. 2233114455 29.9.24**

**SHOW CAUSE NOTICE UNDER SECTION 73 OF THE DGST ACT 2017 FOR THE  
ASSESSMENT YEAR 2022-23**

Present Shri Ankit Mittal CA

No formal reply to show cause notice as above has been filed by the counsel as he would like to personally argue the matter.

The question is pure question of law. The counsel has taken me through the definitions of export of goods, definition of zero rated supplies, definition of input service and the provision section 54 of the DGST Act. No judgment has been placed on record by the counsel., The counsel has thus vehemently argued that there is no restriction placed in law claiming refund on such services meant for exports.

I have heard the counsel. The counsel is not 100 export oriented unit but also makes local taxable supplies. The scheme of the Act and especially the judgment of Supreme Court VKC Footsteps as per my interpretation lays down a different law. The rule 89 or 89(6) quoted by the counsel also does not help him.

In view of the above, I direct the appellant to pay Rs 248950/- as per show cause notice with interest. Penalty proceedings may be initiated separately.

It is ordered accordingly.

digitally signed  
assistant commissioner, zone 8



**SHOW CAUSE NOTICE**

**BEFORE THE ASSISTANT COMMISSIONER  
ZONE 8 DGST DEPARTMENT  
NEW DELHI**

**DRC 01**

**ANKIT TRADE MARK AND PATENT SERVICES  
GREATER KAILASH  
NEW DELHI  
GSTIN NO. 075566778899**

DIN NO. 2233114455 dt. 29.8.24

**SHOW CAUSE NOTICE UNDER SECTION 73 OF THE DGST ACT 2017 FOR THE  
ASSESSMENT YEAR 2022-23**

Whereas you were granted refund of Rs 13,14,000/- on account of export of goods. It is noted that you are not a 100 percent export oriented unit as you claimed but as per your returns you also make sales in the domestic tariff area as per your 3B returns though the supplies are not much.

While going through your refund papers it is noticed that you have also claimed refund and this was given to you on input services such as consultancy services availed for accounting and other matters for the company as a whole and also on other matters and it can easily be seen that such services are not linked to export of goods. The input tax credit on such services is, as per documents filed by you, 2,48,950/-.

You are required to show cause as to why the above input of rs 2,48,950/- be not recovered from you with interest and/or penalty as per law for wrongfully claiming the input tax credit and consequential refund within the provisions of section 73 of the DGST Act?

Please reply latest by 20th SEPTEMBER 2024 and also attend the hearing personally or through any authorised agent otherwise it shall be presumed that you have nothing to say in the matter and adjudication order shall be passed without any further notice.

digitally signed  
ASSISTANT COMM ZONE 8

**M/s ANKIT TRADE MARK AND PATENT SERVICES**

**GSTIN No.: 075566778899**

**Address: GREATER KAILASH**

*NEW DELHI, DELHI, 110000*

**POWER OF ATTORNEY**

**Sub: Authorization for representation under the relevant provisions of the Central Excise Act, 1944, Finance Act, 1994, CGST Act, 2017, Delhi GST Act, 2017, IGST Act, 2017 or any allied law.**

I/We SANDEEP GUPTA designated as authorized Partner at **M/s ANKIT TRADE MARK AND PATENT SERVICES GSTIN No.: 075566778899 Address: GREATER KAILASH NEW DELHI, DELHI, 110000**, authorize, appoint and retain **CA Ankit Mittal** or any other persons entitled to represent as may be appointed by them, who are permitted to act as an authorized representative under the relevant provisions of the Central Excise Act, 1944, Finance Act, 1994, CGST Act, 2017, Delhi GST Act, 2017, IGST Act, 2017 or any allied law to do all or any of the following acts before the above-mentioned authorities or any other authorities before whom the same may be posted or heard:

- To appear, act and plead for me/us in the above-noted proceedings/matter and to conduct and defend the same in all interlocutory or miscellaneous proceedings connected with the same or orders passed therein and to obtain, return, file and take back documents.
- To Sub-delegate all or any of the aforesaid powers to any other representative and I/We do hereby agree to ratify and confirm acts done by our above-authorized representative or his substitute in the matter as my/our acts as if done by me/us for all intents and purposes.

I/We further agree that if I/we fail to pay the fees agreed upon or gives due instructions at all stages, he/they is/are at liberty to retire from the case and recover all amounts due to him/them.

This authorization will remain in force until it is duly revoked by me/us.

Executed by me/us this on 22<sup>nd</sup> Day of May of 2025 at Delhi

**SIGNATURE OF THE APPELLANT OR**

**AUTHORIZED PERSON WITH SEAL**

I/We **Ankit Mittal** Add D 313 Top Floor Vivek Vihar Delhi 110095 - duly qualified to represent in the above proceedings in terms of the relevant law, also accept the above said authorization and appointment.

Sl No.	Name	Qualification	Membership No.	Signature
01.	Ankit Mittal	Chartered Accountant	526425	
02.				
03.				

**ANNEXURE -A8**

**BEFORE THE HON'BLE GOODS AND SERVICE TAX APPELLATE TRIBUNAL,  
DELHI BENCH, NEW DELHI**

**APPEAL No. \_\_\_\_\_ of 2025.**

**IN THE MATTER OF:**

**M/s ANKIT TRADE MARK AND PATENT SERVICES**

**GSTIN No.: 075566778899**

**Address: GREATER KAILASH**

**NEW DELHI, DELHI, 110000**

**.... Appellant**

**VERSUS**

**The Joint Commissioner (Appeal),**

**Zone-8, Delhi Goods and service tax**

**Department of Trade and Taxes, Delhi**

**.... Respondent**

**AFFIDAVIT**

I, CA. Ankit Mittal- Chartered Accountant, Authorized representative of **M/S Ankit Trade Mark & Patent Services**, the Appellant, do hereby declare that the contents of the memorandum are true to the best of my knowledge and belief and shall deliver the duties as per the ethical principles enumerated in the ICAI Act, 1949.

I, Authorized Signatory of **M/S Ankit Trade Mark & Patent Services**, do hereby, affirm my consent and authorise CA Ankit Mittal- to act, appear and plead on behalf of the company.

Signed and verified this on the 22<sup>nd</sup> day of May 2025 at Delhi.

**DEPONENT**