

M/s Maithani Enterprises, Gurugram, Haryana

Appellate Authority for Advance Ruling — Haryana

HAAAR Order-In-Appeal No: HAR/2022-23/01, Dated: 07.05.2026

Dated **07.05.2026**

Q Questions Before the Authority

- What is the applicable GST tax rate in this case, and are the services provided by the applicant considered zero-rated services?
- Do the services provided by the applicant qualify as an export of services, and is the applicant entitled to a refund of Input Tax Credit (ITC) used for providing these services?

F Facts

The appellant is a GST-registered service provider engaged in providing sales and marketing consulting and manpower/HR consulting services to M/s Meteora Consultancy, a company based in Malaysia. These services are utilized by M/s Meteora Consultancy to provide its own services to an Indian client, M/s Modenik Textiles Pvt. Ltd. The appellant sought an advance ruling on whether these services qualify as export of services and are eligible for a refund of Input Tax Credit.

H Ruling

Applicable GST rate and zero-rated status	Taxable at 18% IGST and not considered zero-rated services	Classified as intermediary services
Export of services and ITC refund eligibility	Does not qualify as export of services and not entitled to refund of Input Tax Credit	Place of supply is in India

The Appellate Authority upheld the original Advance Ruling, concluding that the services provided by the appellant are not export of services but are instead intermediary services. Consequently, the services are taxable at 18% IGST and the appellant is not entitled to a refund of unutilized Input Tax Credit.

R Reasoning

The Authority determined that the appellant acts as an intermediary by arranging or facilitating services between M/s Meteora and its Indian client, M/s Modenik Textiles. Because the services are performed within India and involve coordination with local teams, the place of supply is deemed to be in India under Section 13(8)(b) of the IGST Act. Therefore, the services fail to meet the criteria for 'export of services' under Section 2(6) of the IGST Act. The Authority also relied on the definition of 'intermediary' under Section 2(13) of the IGST Act to classify the nature of the supply.

P Provisions Relied On

Section 2(6) of the IGST Act, 2017

Section 2(13) of the IGST Act, 2017

Section 13(8)(b) of the IGST Act, 2017

Section 16(1)(a) of the IGST Act, 2017

Section 16(3)(b) of the IGST Act, 2017

Section 54(3)(i) of the CGST Act, 2017

Rule 89 of the CGST Rules, 2017

! For the Practitioner

This ruling reinforces the **strict interpretation of intermediary services** in the context of cross-border business support. It clarifies that services performed on-the-ground in India for a foreign entity, which facilitate a supply to an Indian client, will likely be treated as **taxable in India** rather than as an export. Practitioners should note that the presence of a tripartite arrangement is a key factor in denying the benefit of zero-rated supply.

Source

Summary prepared from the published order, which is a scanned document. It is a reading aid and not the authority: where the two differ, the order governs. Verify every provision against the original before relying on it.

Original order: www.gstcouncil.gov.in -> [order_maithani_enterprises_gurugram_1.pdf](#)

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