

**IN THE HIGH COURT OF ANDHRA PRADESH**

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**+ WRIT PETITION NO: 21164 & 21179 of 2021**

Between:

# M/s. Alstom Transport India Ltd, 800, South Cashew Road, SRICITY  
DTZ-517 588, Chittoor District, Andhra Pradesh, Rep. by its Tax Analyst  
Ms. Raghmani Perumalla

... Petitioner  
(in both the writ petitions)

**AND**

- \$1. Additional Commissioner Of Central Tax Appeals, D.No.3-30-15,  
Ring Road, Guntur - 522 006.
2. Assistant Commissioner Of Central Tax, Tirupati, CGST Division,  
D.No. 15-30/04, Srinivasa Towers, Padmavathi Nagar, Tirupati -  
517 502
3. The Union Of India, Through The Secretary, Ministry Of Finance,  
North Block, New Delhi - 110001

**...RESPONDENTS**  
(In both the writ petitions)

**Date of Judgment pronounced on : 21.04.2025**

**HON'BLE SRI JUSTICE R. RAGHUNANDAN RAO**

**And**

**HON'BLE Dr. JUSTICE K. MANMADHA RAO**

1. Whether Reporters of Local newspapers : Yes/No  
May be allowed to see the judgments?
2. Whether the copies of judgment may be marked : Yes/No  
to Law Reporters/Journals:
3. Whether The Lordship wishes to see the fair copy : Yes/No  
Of the Judgment?

**\*IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI**

**\* HON'BLE SRI JUSTICE R. RAGHUNANDAN RAO**

**And**

**\*HON'BLE Dr. JUSTICE K. MANMADHA RAO**

**+ W.P.No.21164 & 21179 of 2021**

**% Dated: 21.04.2025**

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(In both the writ petitions)

! Counsel for Petitioner : Sri Lakshmi Kumaran Sridharan

^Counsel for Respondents 1 & 2 : Sri Y.N. Vivekananda

^Counsel for Respondent No.3 : Sri Y.V. Anil Kumar

<GIST :

>HEAD NOTE:

? Cases referred:

APHC010350462021



**IN THE HIGH COURT OF ANDHRA PRADESH  
AT AMARAVATI  
(Special Original Jurisdiction)**

[3525]

MONDAY, THE TWENTY FIRST DAY OF APRIL  
TWO THOUSAND AND TWENTY FIVE

**PRESENT**

**THE HON'BLE SRI JUSTICE R RAGHUNANDAN RAO**

**THE HON'BLE DR JUSTICE K MANMADHA RAO**

**WRIT PETITION NOS: 21164 & 21179 of 2021**

**W.P.No.21164 & 21179/2021**

**Between:**

M/s. Alstom Transport India Ltd

**...PETITIONER**

**AND**

Additional Commissioner Of Central Tax Appeals  
and Others

**...RESPONDENT(S)**

**Counsel for the Petitioner:**

1.LAKSHMI KUMARAN SRIDHARAN

**Counsel for the Respondent(S):**

1.Y V ANIL KUMAR (Central Government Counsel)

2.Y N VIVEKANANDA

**The Court made the following Order:**

*(per Hon'ble Sri Justice R. Raghunandan Rao)*

As both these writ petitions raise same issues, they are being disposed of by way of this common order.

2. Heard Sri Raghavan Rambhadran, learned counsel appearing for the petitioner and Sri Y.N. Vivekananda, learned Standing Counsel appearing for the respondents 1 & 2 and Sri Y.V. Anil Kumar, learned Central Government Standing Counsel appearing for respondent No.3.

3. The petitioner, who is engaged in the manufacture and supply of railway equipment and supply of engineering services for Metro Projects, had registered itself under the provisions of the CGST Act, 2017. Initially, the petitioner had registered itself for supply of goods. Subsequently, the petitioner filed an application for amendment of registration, on 11.08.2020, for the purpose of including the services being supplied by the petitioner. Apart from this, another application for amendment was filed on 18.08.2020 for including supply of services, as per terms of Rule 19 of the CGST Rules, 2017. The amendments were accepted and an order, allowing the amendments, was passed on 19.09.2020.

4. The petitioner, from June, 2019, had commenced supply of zero rated services, being engineering services for metro projects, to customers who were outside India. The petitioner had supplied such services, on payment of IGST. These payments were also reflected in the monthly returns filed by the petitioner. Thereafter, the petitioner filed two

refund claims. In the first claim, filed on 13.01.2021, the petitioner claimed a refund of Rs.12,82,63,580/- being unutilized input tax credit, arising out of IGST paid on export of services during the period March, 2020 to June, 2020. The petitioner also filed another application on 29.07.2020 for refund of an amount of Rs.27,04,19,239/- being unutilized input tax credit arising out of IGST paid on export of services for the period June, 2019 to February, 2020. Both these applications were rejected by the 2<sup>nd</sup> respondent. Aggrieved by the orders of rejection, the petitioner filed appeals before the 1<sup>st</sup> respondent. These appeals were also dismissed. Aggrieved by the order of dismissal by the 1<sup>st</sup> and 2<sup>nd</sup> respondents, the petitioner has approached this Court by way of the present writ petitions.

5. The details of the applications, orders of rejection in the writ petitions are given below:

Sl. No.	W.P. No.	Period	Amount in Rs.	Order in Original Proceedings No. And Date	Appellate order Proceedings No. And Date
1.	WP 21164/2021	June 2019 To February 2020	27,04,19,239	Form_GST-RFD-06 Vide File C.No.V/18/86/2019-20, GST MISC, dated 14.09.2020	TTD-GST-000-APP-OO1-21-22, Dated 30.06.2021
2.	WP 21179/2021	March 2020 To June 2020	12,82,63,580	Form-GST-RFD-06 No.01/2021, Dated 12.03.2021	TTD-GST-000-APP-OO4-21-22, Dated 12.03.2021

6. The original authority and the appellate authority do not dispute the eligibility of the petitioner for making such claims or quantum of refund. However, both the authorities held that the petitioner had registered itself only for supply of goods and as such cannot claim refund of tax for supply of services. The finding of both the authorities was that a tax payer has to register, under Section 25 of the CGST Act read with the relevant Rules, for supply of both goods and services. In the absence of registration for supply of goods and services, the registered person would not be entitled to claim any refund of IGST in relation to zero rated supplies.

7. Sri Raghavan Rambhadran, learned counsel appearing for the petitioner, would contend that the said view of the authorities is not in accordance with the provisions of the CGST and IGST Acts or the Rules made thereunder. The grounds of challenge, raised by Sri Raghavan Rambhadran, are as follows:

a) The requirement under the provisions of the CGST and IGST Acts is that the person claiming the refund should be a registered dealer. There is no provision for registering separately for supply of goods and separately for supply of services. Since there is only one comprehensive registration, the claim of the petitioner cannot be rejected on the ground

that the registration certificate did not stipulate that registration was for services also.

b) The forms of registration read with the Rules would show that there is no requirement that the person seeking registration, should set out all the lines of his business including different categories of goods that it may supply or different categories of services that it may supply. In such circumstances, the view of the authorities that there is a requirement for separate registration, toward supply of services is incorrect.

8. Sri Y.N. Vivekananda, learned Standing Counsel appearing for respondents 1 and 2 would submit that the petitioner was required to register itself, under the CGST Act as a person, who was in the business of supply of goods as well as supply of services. Since the petitioner had registered itself as a supplier of goods, it is not entitled for any refund. It is further contended that the authorities had pointed out to the provisions of Section 16 of the IGST Act read with Section 54 of the CGST Act, wherein only a registered person is entitled to seek refund of IGST, in relation to zero rated supply of services. This would mean that the person seeking refund, on account of zero rated supply of services, would have to be a person, who is registered under the CGST Act, in relation to supply of services also.

9. Sri Y.N. Vivekananda, would also point to the fact that the petitioner had voluntarily sought amendment of his registration to include supply of services, after the relevant period was over and such amendment was allowed only with effect from 19.09.2021. As the period of supply, for which refund is sought, was before the said amendment, no refund is required to be made. Learned Standing Counsel would also contend that the application for amendment of registration made by the petitioner itself is a demand, on the part of the petitioner that such registration is necessary before any claim for refund can be moved.

**Consideration of the Court:**

10. Section 16 of the IGST Act states that zero rated supply means export of goods or services or both. It also provides for refund of taxes paid or input tax credit. Section 16 reads as follows:

16.(1) “**zero rated supply**” means any of the following supplies of goods or services or both, namely:—

(a) export of goods or services or both; or

(b) supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit.

(2) Subject to the provisions of sub-section (5) of section 17 of the Central Goods and Services Tax Act, credit of input tax may be availed for making zero-rated supplies, notwithstanding that such supply may be an exempt supply.

(3) A registered person making zero rated supply shall be eligible to claim refund under either of the following options, namely:—

a) he may supply goods or services or both under bond or Letter of Undertaking, subject to such conditions, safeguards and procedure as may be prescribed, without payment of integrated tax and claim refund of unutilised input tax credit; or

b) he may supply goods or services or both, subject to such conditions, safeguards and procedure as may be prescribed, on payment of integrated tax and claim refund of such tax paid on goods or services or both supplied, in accordance with the provisions of section 54 of the Central Goods and Services Tax Act or the rules made thereunder.

11. This provision has to be read with Section 54 of the CGST Act (relevant part) which reads as follows:

54. Refund of tax.— (1) Any person claiming refund of any tax and interest, if any, paid on such tax or any other amount paid by him, may make an application before the expiry of two years from the relevant date in such form and manner as may be prescribed:

Provided that a registered person, claiming refund of any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49, may claim such refund in the return furnished under section 39 in such manner as may be prescribed.

(2) A specialized agency of the United Nations Organization or any Multilateral Financial Institution and Organization notified under the United Nations (Privileges and Immunities) Act, 1947, Consulate or Embassy of foreign countries or any other person or class of persons, as notified under section 55, entitled to a refund of tax paid by it on inward supplies of goods or services or both, may make an application for such refund, in such form and manner as may be prescribed, before the expiry of six months from the last day of the quarter in which such supply was received.

(3) Subject to the provisions of sub-section (10), a registered person may claim refund of any unutilized input tax credit at the end of any tax period:

Provided that no refund of unutilized input tax credit shall be allowed in cases other than—

(i) zero rated supplies made without payment of tax;

(ii) where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (other than nil rated or fully exempt supplies), except supplies of goods or services or both as may be notified by the Government on the recommendations of the Council:

Provided further that no refund of unutilised input tax credit shall be allowed in cases where the goods exported out of India are subjected to export duty:

Provided also that no refund of input tax credit shall be allowed, if the supplier of goods or services or both, avails

of drawback in respect of central tax or claims refund of the integrated tax paid on such supplies.

12. Section 54(1) states that “any person” can claim refund of any tax, or other amounts paid by the person. Section 16 (3) of the IGST Act permits refund to be claimed, in relation to zero rated supply of services only by a registered person. At first blush, there appear to be a conflict between Section 54 of the CGST Act and Section 16 of the IGST Act. However, Section 16 (3) of the IGST Act read with Section 54 (3) of the CGST Act, narrows down the general provision of Section 54 (1) of the CGST Act, by stipulating that it is only a registered person, who can claim refund in relation to zero rated supplies made with or without payment of tax.

13. In the present case, the petitioner is claiming, refund of tax paid, in relation to zero rated supply of services. The provisions of section 16(3) of the IGST Act and Section 54 (3) of the CGST Act would be applicable. A claim for refund can be made by the petitioner, only if it is a registered person.

14. The term registered person is defined in Section 2(94) of the CGST Act in the following manner:

2(94) — **registered person**, means a person who is registered under section 25 but does not include a person having a Unique Identity Number;

15. Section 25 of the CGST Act sets out the procedure for registration and requires that every person, who is liable to be registered under Section 22 or Section 24, has to apply for such registration. Section 22 of the CGST Act, lists out the persons, who are liable for registration. The relevant part of Section 22 reads s follows:

**22. Persons liable for registration.**— (1) Every supplier shall be liable to be registered under this Act in the State or Union territory, other than special category States, from where he makes a taxable supply of goods or services or both, if his aggregate turnover in a financial year exceeds twenty lakh rupees:

Provided that where such person makes taxable supplies of goods or services or both from any of the special category States, he shall be liable to be registered if his aggregate turnover in a financial year exceeds ten lakh rupees:

Provided further that the Government may, at the request of a special category State and on the recommendations of the Council, enhance the aggregate turnover referred to in the first proviso from ten lakh rupees to such amount, not exceeding twenty lakh rupees and subject to such conditions and limitations, as may be so notified;

Provided also that the Government may, at the request of a State and on the recommendations of the Council, enhance the aggregate turnover from twenty lakh rupees to such amount not exceeding forty lakh rupees in

case of supplier who is engaged exclusively in the supply of goods, subject to such conditions and limitations, as may be notified:

**Explanation.**—For the purposes of this sub-section, a person shall be considered to be engaged exclusively in the supply of goods even if he is engaged in exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.

16. Section 24 of the CGST Act stipulates that registration is compulsory for the persons listed out in Section 24 of the CGST Act. This provision sets out various categories of persons, including those who make interstate taxable supplies of taxable supply. This provision, except in Section 24(vii) and (ix) does not make any distinction between supply of goods or services. It only speaks of “taxable supply”.

17. The term “taxable supply” has been defined in Section 2(108) of the CGST Act, which reads as follows:

**2(108) —taxable supply** – means a supply of goods or services or both which is leviable to tax under this Act;

18. The procedure for registration is set out in Section 25 of the CGST Act in the following manner:

**25. Procedure for registration.**— (1) Every person who is liable to be registered under section 22 or section 24 shall apply for registration in every such State or Union

territory in which he is so liable within thirty days from the date on which he becomes liable to registration, in such manner and subject to such conditions as may be prescribed:

Provided that a casual taxable person or a non-resident taxable person shall apply for registration at least five days prior to the commencement of business:

Provided further that a person having a unit, as defined in the Special Economic Zones Act, 2005, in a Special Economic Zone or being a Special Economic Zone developer shall have to apply for a separate registration, as distinct from his place of business located outside the Special Economic Zone in the same State or Union territory.

**Explanation.**—Every person who makes a supply from the territorial waters of India shall obtain registration in the coastal State or Union territory where the nearest point of the appropriate baseline is located.

(2) A person seeking registration under this Act shall be granted a single registration in a State or Union territory:

Provided that a person having multiple places of business in a State or Union territory may be granted a separate registration for each such place of business, subject to such conditions as may be prescribed.

(3) xxxxxxx

19. Since Section 25(1) of the CGST Act states that the registration is to be done in such a manner and subject to such conditions

as may be prescribed, it would be necessary to look at the Rules regulating registration. The Rules for such purpose are the Central Goods and Services Tax Rules, 2017 (for short 'the Rules'). Rule 8 requires the person seeking registration to submit an application in Part-B of Form GST REG-01. After verification of the application, and after obtaining such clarification or information as required, the appropriate authority would issue a registration certificate, under Rule 10 of the Rules, in Form GST REG-06.

20. Part-A of Form GST REG-01, requires the applicant to give the name of the business, the permanent account number, e-mail address and mobile number. Part-B sets out various details that need to be informed to the appropriate authority. Various details are sought in this form. The details relevant to the present case are entries 18 and 19 in the said Form. Entry 18 requires the applicant to give the details of the goods supplied by the applicant. However, the Form stipulates that only the top 5 goods need to be specified by the applicant. Similarly, Entry 19 requires the applicant to give the details of the top 5 services that would be supplied by the applicant.

21. Form GST REG-06 is the registration certificate given, after due verification of the application made by the any person. This Form consists of the main registration certificate and Annexure-A and

Annexure-B. The main Form has 9 entries. None of these entries, specify the goods or services, being supplied by the applicant / registered person. Annexure-A is for setting out the details of additional places of business. Annexure-B is for recording the details of the proprietor, partner etc., of the registered person along with photographs and details of residence and names of such persons.

22. According to the above procedure, no importance is given to the details of the goods or services the person would be supplying. The only requirement is that any person, who would have to pay tax on such supply, whether of goods or services, would have to be registered.

23. This issue can also be looked at from another perspective. Entry-19 of Part-B of Form GST REG-01, requires the applicant to specify the top 5 categories of services that would be supplied by the applicant. The question that would then arise is – whether an applicant / registered person be entitled for refund of input tax credit, in relation to zero rated supply of services, if such service is number six in the list of services and has not been specified as it is number six in the list of services of the applicant / registered person. The requirement under the said Form is only for specification of the top 5 services. In such circumstances, the authorities cannot deny refund of input tax credit, on the ground that the sixth service has not been mentioned in the list of services in Entry-19 of

Part-B of Form GST REG-01. If that were so, the authorities cannot refuse refund of input tax credit on the ground that such services were not mentioned at all in Entry No.19.

24. As rightly contended by the petitioner, the certificate of registration is given to the registered person. There is only one registration certificate that is given to a person undertaking supply of goods or services falling under Section 22 or Section 24 of the CGST Act. In fact, Section 25(2) of the CGST Act itself stipulates that only one registration would be given to a person, in relation to a State or Union territory. The proviso also allows separate registration where a person has multiple places of business in the State or Union territory. However, such separate registration would be subject to the conditions.

25. A conjoint reading of all the aforesaid provisions of law, can only lead to a conclusion that non-mention of the categories of supply being undertaken by the applicant / registered person, in the application form, cannot preclude grant of refund to such persons. By extension, the petitioner would be entitled to a refund, in relation to zero rated services, once the petitioner is a registered person. The petitioner would not be precluded from claiming such refund on the ground that the certificate of registration does not contain the details of the services which are being supplied.

26. In that view of the matter, both the writ petitions are allowed setting aside the orders of rejection of refund as well as the appellate orders whose details are given above, with a direction to the 2<sup>nd</sup> respondent to refund the input tax credit claimed by the petitioner, subject to verification of the claim and quantum of the claim. There shall be no order as to costs.

As a sequel, pending miscellaneous applications, if any, shall stand closed.

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**R. RAGHUNANDAN RAO, J.**

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**DR. K. MANMADHA RAO, J**

Js

**HON'BLE SRI JUSTICE R. RAGHUNANDAN RAO**  
**&**  
**HON'BLE DR. JUSTICE K. MANMADHA RAO**

**WRIT PETITION Nos:21164 & 21179 of 2021**

(per Hon'ble Sri Justice R. Raghunandan Rao)

**21<sup>st</sup> April, 2025**

**Js**