



ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.4570 OF 2025

Sabre Travel Network (India) Pvt Ltd ...Petitioner
Versus
Union Of India Through
Secretary, Ministry Of Finance ...Respondents

Mr. Abhishek A. Rastogi a/w. Ms. Pooja M. Rastogi a/w. Ms/ Meenal Songire,
a/w. Ms. Aarya More, for Petitioner.

Mr. Y.R. Mishra a/w. Mr. S.R.Ketkar, for Respondent No.1,3 & 4.

Ms. Jyoti Chavan, Addl.G.P. for Respondent No.2-State.

CORAM: G. S. KULKARNI &
AARTI SATHE, JJ.

DATE: 02 APRIL 2026

P.C.

1. This Petition under Article 226 of the Constitution of India is filed
praying for the following substantive reliefs:

- a) hold and direct that the Petitioner cannot be considered an 'intermediary' within the meaning conferred under Section 2(13) of the IGST Act read with Section 13(8)(b) of the IGST Act;
- b) to issue an appropriate writ, order or direction reading down Section 13(8)(b) of the IGST Act insofar as the services rendered in the instant case are concerned
- c) quash and/or set aside the impugned orders passed by the Respondent No. 5 and 6 (Exhibits A and B) hereto as being exercised in excess of jurisdiction conferred upon them under the CGST Act read with the IGST Act and for being illegal in terms of the GST framework;



d) declare Section 13(8)(b) of the IGST Act insofar as it stipulates that the Place of Supply in case of intermediary services shall be the location of the supplier of services in cases where the location of the supplier of services is in India and the location of the recipient of services is outside India as null, void and ultra vires Article 14, 19(1)(g), 265 and 286 of the Constitution of India; and/or

e) interpret and declare that Section 13(8)(b) of the IGST Act cannot be applied by Respondents, much less Respondent nos. 2, 5 and 6 in any manner so as to treat services provided by the Petitioner to be an "intra-state" taxable supply provided in capacity of an 'intermediary' as defined under Section 2(13) of the IGST Act, and thereby cannot confer jurisdiction on the State government to levy and collect taxes on services provided by the Petitioner, to recipient outside India, as such an interpretation using Section 13(8)(b) of the IGST Act will be violative of Articles 286, 269A(5), 265, 14 and 19(1)(g) of the Constitution of India; and/or

f) declare that Section 13(8)(b) of the IGST Act be confined only within the confines of the IGST Act and hold that the Place of Supply in case of intermediary services cannot be brought within the confines of Sections 7 and 9 of the Maharashtra Goods and Services Tax Act, 2017 by deeming the same to be an "intra-state" supply in cases where the location of the supplier of services is in India and the location of the recipient of services is outside India;

g) pending the hearing and final disposal of the Writ Petition, an interim order shall be passed to i) stay the operation of the orders passed by the Respondent No. 5 and 6 at Exhibits A and B hereto and ii) restrain the respondents, their officers and agents from taking any action in pursuance of or in implementation of the said orders;

2. We have heard learned counsel Mr. Abhishek Rastogi for the Petitioner and Mr. Y.R. Mishra, learned counsel for the Respondent.

3. At the outset, Mr. Rastogi submits that, apart from the proceedings before the Advance Ruling Authority and the Appellate Authority for Advance Ruling—orders of which are under challenge in the present proceedings—a separate show cause notice was issued to the Petitioner. The said proceedings have culminated in an adjudication order confirming the demand against the Petitioner on the ground



that the services rendered qualify as “intermediary services”. It is submitted that the Petitioner has challenged the said adjudication order by filing an appeal, which is presently pending. In such circumstances, it is submitted that the appellate proceedings ought to be decided independently, without the Appellate Authority being influenced by the order passed by the Appellate Authority for Advance Ruling (AAAR), which is impugned in the present petition, as no prejudice would be caused to the Revenue.

4. The operative order passed by the Maharashtra Appellate Authority for Advance Ruling for Goods and Services Tax (Exhibit “A”), which reads in the following operative terms:

ORDER

We hold that the entire gamut of activities of the Appellant is in the nature of the composite supply, of which intermediary services is the principal supply. Further, as regards the services provided by the Appellant to their Client, namely Sabre APAC is export or otherwise, we hold that we do not have jurisdiction to decide the place of supply of service, which is one of the pre requisites to determine the export of services in terms of Section 2(6) of the IGST Act, 2017 and hence we cannot pass any ruling in respect of the same.

5. Considering the peculiar facts and circumstances of the case, and the nature of the aforesaid order, including the fact that the Advance Ruling Authority has not adjudicated all the issues on the ground of lack of jurisdiction, we are of the opinion that such issues, need to be decided by the Tribunal in the appeal to be filed by the Petitioners.

6. Accordingly all such issues may be agitated by the Petitioner in the said appeal, which shall be decided on its own merits and in accordance with law,



without being influenced by the orders passed by the Maharashtra Appellate Authority for Advance Ruling for Goods and Services Tax.

7. All contentions of the parties in such proceedings are expressly kept open.
8. The petition stands disposed of in the aforesaid terms. No order as to costs.

(AARTI SATHE, J.)

(G. S. KULKARNI, J.)