



A. Writ Petitions M/S. DHARMENDRA M JANI Vs UNION OF INDIA – BOMBAY HIGH COURT [2021-TIOL-1297-HC-MUM-GST] Facts and issue involved Petitioner is a service provider engaged in providing marketing and promotion services to customers located outside India. As per agreement, petitioner solicits purchase orders for its foreign customers. The Indian purchaser (i.e. the importer) directly places a purchase order on the overseas customer of the petitioner for supply of the goods which are then shipped by the overseas customer to the Indian purchaser. Such goods are cleared by the Indian purchaser from the customs. The overseas customer raises sale invoice in the name of the Indian purchaser who directly remits the sale proceeds to the overseas customer. Upon receipt of such payment, the overseas customer pays commission to the petitioner against invoice issued by the petitioner. The entire pa.....