

Pranav Mehta

Recently, the Hon'ble High Court of Bombay in the case of Vodafone Idea Ltd. v. Union of India, [2022] 140 taxmann.com 327 (Bombay) has held that refund of IGST paid on supply of international inbound roaming services and international long distance services to Foreign Telecommunication Operators (FTOs) is available in terms of Section 54 of CGST Act, 2017 as the relationship between FTO and subscriber is on principal to principal basis and not on principal and agent basis. Facts of the case: Under the telecommunication license received from Government of India, Vodafone Idea Limited provides telecom services. Vodafone Idea Limited provides, inter-alia, the services in the nature of international Inbound Roaming Services (IIR) and International Long Distance (ILD) Services to Foreign Telecom Operators (FTOs). Vodafone Idea Limited is registered under the Maharashtra GST Act under registration No. 27A.....