

GIB/KA/ULTRATECH/29.06.18/AAR-20

Advance Ruling Category : Determination of Liability

State : Karnataka

Order No.: GIB/KA/ULTRATECH/29.06.18/AAR-20

Name of Entry :

M/s UltraTech Cement Limited

Date : 29-06-2018

Product/ Service Involve :

engaged in the manufacture of cement and clinker

Breif Issue :

"Whether the amount paid to dealer towards 'rate difference' post supply can be considered for the purpose of arriving at the 'transaction value' in terms of Section 15 of the Central Goods and Service Act 2017

Decision of Advance Ruling Authority :

Application is dismissed