

## **GIB/KA/OPTA CABS/27.07.18/AAR-22**

**Advance Ruling Category :** Taxability

**State :** Karnataka

**Order No.:** GIB/KA/OPTA CABS/27.07.18/AAR-22

**Name of Entry :**

M/s Opta Cabs Private Limited

**Date :** 27-07-2018

**Product/ Service Involve :**

Taxi aggregation service

**Breif Issue :**

a) Whether the money paid by the customer to the driver of the cab for the services of the trip is liable to GST and whether the applicant company is liable to pay GST on this amount?

**Decision of Advance Ruling Authority :**

The applicant is liable to tax on the amounts billed by him on behalf of the taxi operators for the service provided in the nature of transportation of passengers through it, in accordance with the provisions of sub-section (5) of section 9 of the Central Goods and Services Tax Act 2017 read with Notification No. 17/2017 –Central Tax (Rate) dated 28.06.2017 and the provisions of sub-section (5) of section 9 of the Karnataka Goods and Services Tax Act 2017 read with Notification No. 17/2017 –State Tax (Rate) dated 28.06.2017.