

**GIB/DL/VPSSR/23.04.18/AAR-38**

**Advance Ruling Category :** Taxability

**State :** Delhi

**Order No.:** GIB/DL/VPSSR/23.04.18/AAR-38

**Name of Entry :**  
M/s VPSSR Facilities

**Date :** 23-04-2018

**Product/ Service Involve :**  
Cleaning Services

**Breif Issue :**

Whether the cleaning services supply to Railway are exempted or same is taxable?

**Decision of Advance Ruling Authority :**

It is held that the cleaning services provided by applicant to Northern Railways are not exempt under S. No. 3 of Notification No. 09/2017 - Integrated Tax (Rate) dated 28.06.2017 as amended by notification No. 2 - Integrated Ta(Rate) dated 25.01.2018 and parallel notification of CGST and SGST