

**GIB/AP/M.S FAIRMACS SHIP/25.01.18/AAR-92**

**Advance Ruling Category :** Taxability

**State :** Andhra Pradesh

**Order No.:** GIB/AP/M.S FAIRMACS SHIP/25.01.18/AAR-92

**Name of Entry :**

M/s Fairmacs Ship Stores Private Limited

**Date :** 25-01-2018

**Product/ Service Involve :**

Outward supplies made to ocean going merchant ships, Indian Naval Ships and Indian Coast Guard Ships

**Breif Issue :**

Whether they are exempted or not on their outward supplies made to ocean going merchant ships on foreign run, and Indian Naval Ships and Indian Coast Guard Ships?

**Decision of Advance Ruling Authority :**

The applicant are not exempt from GST on outward supplies made to ocean going merchant ships, Indian Naval Ships and Indian Coast Guard Ships. The applicant can collect tax from their customers, in case it is not an export. In case of export option lies with applicant whether they intend to export under bond or by payment of tax.