

**GIB/CT/UTILITY/06.06.18/AAR-101**

**Advance Ruling Category :** Dismissed

**State :** Chattishgarh

**Order No.:** GIB/CT/UTILITY/06.06.18/AAR-101

**Name of Entry :**  
Utility Powertech Ltd

**Date :** 06-06-2018

**Product/ Service Involve :**  
Manpower supply services

**Breif Issue :**

- a. Whether the applicant is required to charge IGST or CGST and SGST on the manpower supply services provided to M/s NTPC BHEL Power projects Pvt. Ltd. (NBPPL) Mannavaram in Andhra Pradesh.
- b. Whether such transaction will be categorized as an intrastate or interstate transaction.
- c. If the applicant charge IGST on such transaction, considering the transaction as interstate, will the IGST charged, be available as Input Tax Credit to M/s NBPPL against their output tax liability subject to Section 17(5).

**Decision of Advance Ruling Authority :**

Application is dismissed.