

GIB/GJ/RISHI/20.03.18/AAR-73

Advance Ruling Category : Classification

State : Gujarat

Order No.: GIB/GJ/RISHI/20.03.18/AAR-73

Name of Entry :

M/s. Rishi Shipping

Date : 20-03-2018

Product/ Service Involve :

Rental or Leasing services

Breif Issue :

The applicability of GST for invoices raised to their clients for storage charges for storing their imported agri product in godowns at Gandhidham.

Decision of Advance Ruling Authority :

The service provided by M/s. Rishi Shipping (is classifiable as 'Rental or leasing services involving own or leased non-residential property' (Service Accounting Code – 9972) leviable to Goods and Services Tax @ 18%.