

GIB/GJ/INOX AIR/21.03.18/AAR-66

Advance Ruling Category : Job Work

State : Gujarat

Order No.: GIB/GJ/INOX AIR/21.03.18/AAR-66

Name of Entry :

M/s. Inox Air Products Pvt. Ltd.

Date : 21-03-2018

Product/ Service Involve :

Job work

Breif Issue :

- (i) Whether the activity undertaken by the applicant amounts to “Job Work” as defined under Section 2(68) of the Central Goods and Services Tax Act, 2017 (herein after referred to as the ‘CGST Act, 2017’) ?
- (ii) What is the value on which the applicant is liable to pay GST ?

Decision of Advance Ruling Authority :

- (a) The activity undertaken by the applicant falls under the ‘Job Work’ as defined under Section 2(68) of the Central Goods and Services Tax Act, 2017 and the Gujarat Goods and Services Tax Act, 2017.
- (b) The applicant is liable to pay Goods and Services Tax on the value of supply determined under Section 15(1) of the Central Goods and Services Tax Act, 2017 and the Gujarat Goods and Services Tax Act, 2017.