

GIB/WB/IAC ELECTRICALS/28.05.18/AAR-83

Advance Ruling Category : Taxability

State : West Bengal

Order No.: GIB/WB/IAC ELECTRICALS/28.05.18/AAR-83

Name of Entry :
IAC Electricals Pvt Ltd

Date : 28-05-2018

Product/ Service Involve :
"manufacturer of Overhead Power Transmission LineHardware and Accessories"

Breif Issue :

Whether tax is payable on transportation and allied services relating to supply of goods?

Decision of Advance Ruling Authority :

Services of transportation, in-transit insurance and loading/ unloading, being ancillary to the principal supply of goods, shall be treated to taxation under Section 8 (a) of the GST Act, and the consideration receivable on that account be taxed accordingly.