

GIB/CT/ VNR/06.06.18/AAR-100

Advance Ruling Category : Input Tax Credit

State : Chattishgarh

Order No.: GIB/CT/ VNR/06.06.18/AAR-100

Name of Entry :

Ms VNR Seeds Pvt.Ltd

Date : 06-06-2018

Product/ Service Involve :

Supply of seeds in packaged form and supply of packaging material and other consumables

Brief Issue :

Regarding use of ITC accumulated on account of purchase of packaging materials for supply of seeds (exempted items) and ITC while transferring packing materials between own branches

Decision of Advance Ruling Authority :

The applicant is not entitled to ITC on packing material used for packing seeds, while making such exempted supply of seeds to their own branches and to other purchasers.