

GIB/KA/HENNES AND MAURITZ/29.06.18/AAR-18

Advance Ruling Category : Dismissed

State : Karnataka

Order No.: GIB/KA/HENNES AND MAURITZ/29.06.18/AAR-18

Name of Entry :

M/s H and M Hennes and Mauritz India Private Limited

Date : 29-06-2018

Product/ Service Involve :

Auxiliary Services

Breif Issue :

Whether the auxiliary services provided by H&M Hennes & Mauritz India Private Limited to Plus Trading Far East Limited, Hong Kong in terms of Auxiliary Services Agreement dated 19th January 2015 (effective from 01 February 2015) qualify as Export of Services under Section 2(6) of the Integrated Goods and Service Tax Act' 2017 ('IGST Act') and hence be treated as zero rated supplies in terms of Section 16 of the IGST Act?

Decision of Advance Ruling Authority :

The Application filed for Advance ruling is dismissed as withdrawn.