

GIB/DL/VPSSR/23.04.18/AAR-38

Advance Ruling Category : Taxability

State : Delhi

Order No.: GIB/DL/VPSSR/23.04.18/AAR-38

Name of Entry :
M/s VPSSR Facilities

Date : 23-04-2018

Product/ Service Involve :
Cleaning Services

Breif Issue :

Whether the cleaning services supply to Railway are exempted or same is taxable?

Decision of Advance Ruling Authority :

It is held that the cleaning services provided by applicant to Northern Railways are not exempt under S. No. 3 of Notification No. 09/2017 - Integrated Tax (Rate) dated 28.06.2017 as amended by notification No. 2 - Integrated Ta(Rate) dated 25.01.2018 and parallel notification of CGST and SGST