

GIB/AP/M.S CR/10.05.18/AAR-96

Advance Ruling Category : Taxability

State : Andhra Pradesh

Order No.: GIB/AP/M.S CR/10.05.18/AAR-96

Name of Entry :
M/s C R Enterprises

Date : 10-05-2018

Product/ Service Involve :
Supplies made to SRI HARI KOTA HIGH ALTITUDE RANGE (SHAR),/ SATISH DHAWAN SPACE CENTRE

Breif Issue :

Whether the supplies made to SRI HARI KOTA HIGH ALTITUDE RANGE (SHAR),/ SATISH DHAWAN SPACE CENTRE, located at Sri Hari Kota, Andhra Pradesh, are eligible for concessional rate of tax as per the notifications 45/2017 (Central Tax – Rate), dated 14th November 2017, and 47/2017 (Integrated Tax-Rate), dated 14th November 2017

Decision of Advance Ruling Authority :

The goods intended to be supplied by the applicant to M/s SDSC covered under Notification 45/2017 Central Tax (Rate) dated 14.11.2017 and accordingly concessional rate is not applicable