GIB/CT/UTILITY/06.06.18/AAR-101

Advance Ruling Category : Dismissed

State : Chattishgarh

Order No.: GIB/CT/UTILITY/06.06.18/AAR-101

Name of Entry :
Utility Powertech Ltd

Date : 06-06-2018

Product/ Service Involve :
Manpower supply services

Breif Issue :

a. Whether the applicant is required to charge IGST or CGST and SGST on the manpower supply services provided to M/s NTPC BHEL Power projects Pvt. Ltd. (NBPPL) Mannavaram in Andhra Pradesh.
b. Whether such transaction will be categorized as an intrastate or interstate transaction.
c. If the applicant charge IGST on such transaction, considering the transaction as interstate, will the IGST charged, be available as Input Tax Credit to M/s NBPPL against their output tax liability subject to Section 17(5).

Decision of Advance Ruling Authority :

Application is dismissed.