

**GIB/GJ/NATIONAL DAIRY/08.05.18/AAR-63**

**Advance Ruling Category :** Classification

**State :** Gujarat

**Order No.:** GIB/GJ/NATIONAL DAIRY/08.05.18/AAR-63

**Name of Entry :**

National Dairy Development Board

**Date :** 08-05-2018

**Product/ Service Involve :**

Dairy development sector

**Breif Issue :**

- i. By virtue of tripartite agreement between NDDB, State Government & Unions, whether the arrangement between NDDB and Unions would be considered as supply between 'related persons' in accordance with Schedule 1 of the Central Goods & Service Tax Act, 2017?
- ii. Assuming answer to above point is affirmative, whether the applicant would be required to determine value of activities undertaken by them in accordance with Section 15(5) of CGST Act, 2017 read with Rule 28 of the CGST Rules, 2017?

**Decision of Advance Ruling Authority :**

The transactions undertaken by NDDB and Unions in accordance with the agreements made by NDDB with State Government of Assam and Jharkhand are not to be considered as supply between 'related persons' in accordance with Schedule I of Central Goods and Service Tax Act, 2017 (CGST Act) read with Section 15 of CGST Act and corresponding provisions under the Gujarat Goods and Services Tax Act, 2017.