

GIB/OR/IL & EDUCATION/20.06.18/AAR-144

Advance Ruling Category : Taxability

State : Odisha

Order No.: GIB/OR/IL & EDUCATION/20.06.18/AAR-144

Name of Entry :

IL&FS Education and Technology Services Ltd.

Date : 20-06-2018

Breif Issue :

Applicability of entry No.72 of Notification No.12/2017 dated 28.06.2017 read with entry No.72 of Notification SRO No.306/2017-Finance department to the services provided by the applicant under the ICT@School project.

Decision of Advance Ruling Authority :

- a) Recipient of service is OKCL which is a body corporate cannot be regarded as Government.
- b) The Supply undertaken is in nature of composite supply. It includes supply of goods or services which are naturally bundled. Each of the component are distinctly identifiable both in terms of quantity and value. The service provided is not exclusively in nature of training
- c) Though the source of funding of service is the State Government and Central Government yet as per contract payment responsibility is vested on OKCL. Therefore, activity of Supply of goods or service are not covered under entry 72 of notification no. 12/2017 dated 28.06.2017