

GIB/UT/NATIONAL/20.04.18/AAR-48

Advance Ruling Category : Input Tax Credit

State : Uttarakhand

Order No.: GIB/UT/NATIONAL/20.04.18/AAR-48

Name of Entry :

M/s National Construction

Date : 02-04-2018

Breif Issue :

1. Whether Credit .of Uttarakhand VAT Paid on construction material such as cement, sand, steel etc. held in closing as on 30.06.2017 is allowed to be carried forward as transitional credit as Uttarakhand GST under GST regime?
2. if yes, then whether it is allowed when the assessee had opted for composition scheme tinder Uttarakhand VAT laws?