

GIB/WB/JOINT PLANT/21.03.18/AAR-75

Advance Ruling Category : Registration

State : West Bengal

Order No.: GIB/WB/JOINT PLANT/21.03.18/AAR-75

Name of Entry :

Joint Plant Committee (non-profit organisation set up by the Central Government)

Date : 21-03-2018

Product/ Service Involve :

Management and operation of the Steel Development Fund; Applicant's income is interest on deposits or from loans; sale of journals; renting accommodation in its guest houses.

Breif Issue :

Whether it is required to be registered under the GST Acts?

Decision of Advance Ruling Authority :

Serial no. 1 of the Exemption Notifications for Services is, therefore, not applicable.

*Rent below 1000/- per day is an exempt supply under s. no 14 of exemption Notification

*Interest or services like exceeding deposits, loans and advances are also exempt in s.no. 27 of exempt Notification

*Applicant is engaged exclusively in supplying goods and services that are wholly exempt from tax, and, therefore, not liable to be registered in accordance with the provisions under section 23(1) of the GST Act, subject to the condition that the Applicant is not otherwise liable to pay tax under the Reverse Charge mechanism under Section 9(3) of the GST Act or 5(3) of the IGST Act.

*As the applicant is unregistered and not liable to be registered, the provisions of Reverse Charge under section 9(4) of the GST Act or 5(4) of the IGST Act will not apply.

Ruling:- The Applicant is not required to be registered under the GST Act if he is not otherwise liable to pay tax under reverse charge under section 9(3) of the GST Act.