

GIB/WB/GLOBAL REACH/21.03.18/AAR-78

Advance Ruling Category : Export of Services

State : West Bengal

Order No.: GIB/WB/GLOBAL REACH/21.03.18/AAR-78

Name of Entry :

Global Reach Education Services Pvt Ltd

Date : 21-03-2018

Product/ Service Involve :

Applicant provides Overseas Education Advisory whereby it promotes the courses of foreign universities among prospective students

Breif Issue :

Provides foreign universities services relating to enrolment students from India and wants to know whether it is intermediary; or whether the service provided to the Universities abroad is to be considered “export”

Decision of Advance Ruling Authority :

Place of supply is beyond the jurisdiction of the Advance ruling authority. So only accepted for intermediary services.

Ruling:-The services of the applicant are not “Export of Service” and are taxable under the GST Act