

GIB/UK/Shri Kuldeep/06.01.2020/AAR-311

Advance Ruling Category : Rate

State : Uttrakhand

Order No.: GIB/UK/Shri Kuldeep/06.01.2020/AAR-311

Name of Entry :

Shri Kuldeep Singh Butola

Date : 06-01-2020

Breif Issue :

Facts & Issue Of The Case :

The applicant is registered in Uttarakhand under GST Act,2017 and has sought the advance ruling on the issue – What is the Rate of GST for period 01.07.2017 to 31.12.2018 on services provided by M/s Garhwal Vikas Nigam to Shri Kuldeep Singh Butola for which royalty is being paid ?

The service in question falls under residual entry of Notification No. 27/2018- Central tax (Rate), serial No. 17 which implies that service in the question provided during the period 01.07.2017 to 31.12.2018 attract GST at the same rate of central tax as on supply of like goods involving transfer of title in goods and w.e.f 01.01.2019 the said service shall attract GST @ 18%.

Decision of Advance Ruling Authority :

Decision :

The services rendered by M/s GMVN to the applicant during the period 01.07.2017 to 31.12.2018 attract GST at the same rate of Central tax as on supply of like goods involving transfer of title in goods i.e, 5%.