

GIB/KN/Humble Mobile/19.09.2019/AAR-346

Advance Ruling Category : Taxability

State : Karnataka

Order No.: GIB/KN/Humble Mobile/19.09.2019/AAR-346

Name of Entry :

Humble Mobile solutions Pvt. Ltd

Date : 19-09-2019

Breif Issue :

Facts & Issue Of The Case :

The applicant is a private limited company and is registered under the Goods and Service Tax Act, 2017. The applicant has sought advance ruling in respect of the following Questions :

- Whether the applicant is liable to pay tax for supply of services by another person through the e-commerce platform operated by the applicant ?

The analysis of the services supplied by the individual drivers is analyzed and found that the drivers are not employees of the applicant are also not hired by the applicant. The services provided by the drivers are not covered under Notification No. 17/2017-Central Tax dated 28.06.2017 and hence not covered under section 9(5) of the CGST Act and hence the applicant is not liable to tax on the services provided by the drivers.

Decision of Advance Ruling Authority :

Decision :

The applicant is not liable to pay tax for the supply of services by drivers through the e-commerce platform operated by the applicant, but he is liable to pay tax on the services provided to the drivers. Further, the applicant is liable to collect tax under section 52 on the net value of taxable supplies made by the drivers through it where the consideration with respect to such supplies is to be collected by the applicant.