

**GIB/KR/Spacelance/15.07.2019/AAR-352**

**Advance Ruling Category :** Registration

**State :** Kerala

**Order No.:** GIB/KR/Spacelance/15.07.2019/AAR-352

**Name of Entry :**

Spacelance Office Solutions Pvt Ltd

**Date :** 15-07-2019

**Breif Issue :**

**Facts & Issue Of The Case :**

The applicant is engaged in the business of sub leasing of office spaces as “co-working spaces” to their clients. In the “co-working Space model” the petitioner offers dedicated distinct and identifiable space, tables and chairs to each clients working there. Each client company is working as separate and identifiable office within the main office. These companies are maintaining there financial records in electronic form and very well accessible from the “co-working space” at all the time. The applicant has sought the advance ruling on the following issue-

Can GST registrations allowed for multiple companies from same address, provided they follow all GST Rules related to “principal Place of business”? These are start-up companies in service sector, where no stock has to be maintained.

There is no prohibition under GST Law for obtaining GST Registration to a shared office space or virtual office, if the land lord permits such sub leasing as per the agreement.

**Decision of Advance Ruling Authority :**

**Decision :**

Separate GST registrations can be allowed to multiple companies functioning in a “co-working Space” and which provide services alone. Such companies shall upload the rental agreement with the land lord and lessee. If there is any sub-lease, then rental agreement between lessee and sub-lessee should also be uploaded as proof of address of the principal place of business respective suit or desk number assigned to them.

In addition to this, the applicant can upload a copy of “monthly utility bill” In connection with payment towards electricity charges, water charges or other common services availed

by the respective suit or desk number.