

**GIB/MH/Cliantha/04.05.2019/AAR-426****Advance Ruling Category :** Place of Supply**State :** Maharashtra**Order No.:** GIB/MH/Cliantha/04.05.2019/AAR-426**Name of Entry :**

Cliantha Research Limited

**Date :** 04-05-2019**Breif Issue :****Facts & Issue of the Ruling-**

The Applicant CRL (formerly known as B.A. Research India Limited), a global Clinical Research Organization, providing comprehensive range of clinical research and support services by performing technical testing and analysis on the Drug/Investigational Product provided by sponsors located outside India and submits final the report to such foreign sponsors. In India, the Applicant is registered as a public limited company under the Companies Act, 1956. The Applicant provides Clinical Research services to the sponsors located outside India.

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**Decision of Advance Ruling Authority :****Decision-**

As the applicant receives goods in India and the testing process is also carried out in India. The said goods are physically made available to them by their sponsors and therefore the place of supply of services is in India as per Section 13(3)(a) of the IGST Act. Since the place of supply is in taxable territory it is clear that the provisions of Section 2(6) of the IGST Act are not fulfilled in this case and therefore their supply cannot be considered as Export of Services- The Clinical Research services proposed to be provided by the applicant to entities located outside India is not eligible to be treated as an export of service under Section 2(6) of the IGST Act, 2017. The services are liable to GST as the location of 'supplier of service and the place of supply 1s in the same State, in terms of Section 13(3)(a) of 1GST Act, 2017.