

**GIB/KRN/Ansysis/12.09.2019/AAR-428**

**Advance Ruling Category :** Place of Supply

**State :** Karnataka

**Order No.:** GIB/KRN/Ansysis/12.09.2019/AAR-428

**Name of Entry :**

Ansysis Software Private Limited

**Date :** 12-09-2019

**Breif Issue :**

**Issue And fact of The Case:**

The Applicant M/s ANSYS Software Pvt. Ltd. is a Private Limited Company registered under the Goods and Services Act, 2017. having GSTIN number 29AADCA1658E1ZT, have filed an application for Advance Ruling.

The applicant has sought advance ruling in respect of the following question:

- a) Whether Marketing & Pre-Sales Technical Support Services provided by the applicant will be classified as Intermediary services in terms of Section 2(13) of the Integrated Goods and Services Tax Act, 2017?*
- b) Whether the Post- Sales Technical Support Services provided by the applicant would be classified as Information Technology Support Services falling under HSN Code 998313?*

**Decision of Advance Ruling Authority :**

**Decision:**

In view of the foregoing, they pass the following ruling:

1. The Marketing and Pre-sales Technical Support Services provided by the applicant will be classified as Intermediary services in terms of Section 2(13) of the Integrated Goods and Services Tax Act, 2017

2. The Post-Sales Technical Support Services provided by the applicant is classified as Information Technology Support Services falling under Service Code 998313.