

GIB/KA/Mcafee/19.09.2019/AAR-429

Advance Ruling Category : Place of Supply

State : Karnataka

Order No.: GIB/KA/Mcafee/19.09.2019/AAR-429

Name of Entry :

McAfee Software (India) Pvt. Ltd.

Date : 19-11-2019

Breif Issue :

Facts & Issue Of The Case :

The Applicant M/s McAfee Software (India) Private Limited incorporated in India and is registered under the Goods and Services Act, 2017 having GSTIN number 29AABCN3175H1ZC.

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

1. Whether the marketing service provided by the application is taxable under the GST provisions and if yes, what is the SAC and the applicable rate of tax?
2. Whether the services provided by the applicant to McAfee Singapore qualifies as export of services under the provisions of the IGST Act considering the fact that:
 - a. The applicant is located in India
 - b. The overseas entity is located in Singapore
 - c. The place of supply is outside India
 - d. The consideration for providing the services is received by the applicant in foreign currency; and
 - e. The applicant and overseas entity are two separate legal entities established under the laws of India and Singapore respectively.
3. That the services are not “intermediary” services.

Decision of Advance Ruling Authority :

Decision:

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

1. The services supplied by the applicant to McAfee Singapore are covered under the SAC 998599 (if not treated as Export of Services) and –
 - a. Under the CGST Act – are covered under the sub-entry no. (ii) of Entry No. 23 of [Notification No. 11/2017 – Central Tax \(Rate\) dated 28-06-2017](#) attracting a tax of 9% under CGST Act.
 - b. Under the SGST Act – are covered under the sub-entry no. (ii) of Entry No. 23 of [Notification \(11/2017\)](#) No. FD 48 CSL 2017 dated 28-06-2017 attracting a tax of 9% under KGST Act.
 - c. Under the IGST Act- are covered under the sub-entry no. (ii) of Entry No. 23 of [Notification No. 08/2017 – Integrated Tax \(Rate\) dated 28-06-2017](#) attracting a tax of 18% under IGST Act.
2. No advance ruling is given on this issue as the question involves the determination of place of supply which is outside the jurisdiction of this Authority.
3. The services provided by the applicant are in the nature of services supplied by an intermediary.