

GIB/MH/Vservglobal/26.02.2019/AAAR-45

Appellate Advance Ruling Category : Place of Supply

State : Maharashtra

Order No.: GIB/MH/Vservglobal/26.02.2019/AAAR-45

Name of Entry :
Vservglobal Pvt. Ltd.

Date : 26-12-2019

Breif Issue :

Facts & Issue Of The Case :

The Appellant M/s. Vservglobal Private Limited (hereinafter referred to as 'Appellant'), is an Indian Company having its office at Mumbai. The company is incorporated to provide back office support services to overseas companies. On 30th December 2017 Appellant entered into an agreement with M/s. Vikudha Overseas Corporation Ltd., Hongkong (hereinafter referred to as 'Client') to provide back office administrative and accounting support.

The Appellate Authority for Advance Ruling upheld the ruling given by the Advance Ruling Authority by observing that the services being offered by Appellant is a package of services, which is nothing but a composite supply, of which the principal supply is that of intermediary services.

The Appellant approached Hon'ble Authority for Advance Ruling to decide as to whether the aforesaid services rendered qualify as 'Zero Rated Supply' in terms of Section 16 of the [Integrated Goods & Service Tax Act, 2017](#)

Decision of Advance Ruling Authority :

Decision:

It is seen that the services they are rendering are in relation to the goods in question which belong to either their overseas client or the client's supplier, as the case may be. Hence the above contention made by the Appellant is clearly not tenable.

Thus, in view of the above discussion and findings, they pass the following order:

In view of our above observation and findings, they do not find any reason to interfere with the ruling passed by the AAR.

For AAR full decision you can click on the link-
[GIB/MH/Vservglobal/07.07.2018/AAR-430](https://gib.mh.vservglobal/07.07.2018/AAR-430)