

GIB/MH/Asahi/19.06.2019/AAAR-46

Appellate Advance Ruling Category : Place of Supply

State : Maharashtra

Order No.: GIB/MH/Asahi/19.06.2019/AAAR-46

Name of Entry :

Asahi Kasei India Private Limited

Date : 19-06-2019

Breif Issue :

Facts & Issue of The Case:

M/s Asahi Kasei India Pvt.Ltd.,The Capital Office No. 1502-B, 15th Floor, Plot No. C-70, G-Block, Bandra Kurla Complex, Bandra(East),Mumbai 400051 (here in after referred to as ‘the Respondent’) filed detailed application under Section 97 of the Central Goods and Service Tax Act, 2017 read with Rule 104 (1) Of the [CGST Rules, 2017](#) before the Maharashtra Authority on advance ruling seeking advance ruling on:

- 1) Whether the service supplied by the Respondent under the Service Agreement dated 1 March 2013 constitute a supply of “Support Services” falling under HSN code 9985 or “Intermediary service” classifiable under HSN code 9961/9962?
- 2) Whether the service supplied by the Respondent under the Marketing Services Agreement dated 1 December 2012 constitute a supply of “Support services” falling under HSN code 9985 or “Intermediary service” classifiable under HSN code 9961/9962?
- 3) Whether the service provided by the Respondent is an export of services as defined under Section 2(6) of the Integrated Goods and Service Tax Act 2017?

Decision of Advance Ruling Authority :

Decision:

They modify the ruling made by AAR by pronouncing the following rulings in respect of the questions raised by the Respondent in the Advance Ruling application filed the Advance Ruling Authority:

1. The service supplied by the Respondent under the Service Agreement dated 1 March

2013 constitutes a mixed supply of services falling under the Heading “accounting services” having SAC 9982, and under the Heading “other professional, technical and business services” having the SAC 9983.

2. The service supplied by the Respondent under the Marketing Services Agreement dated 1 December 2012 constitutes a mixed supply of Services falling under the Heading “Research and Development services” having SAC 9981, under the Heading “Other professional, technical and business services” bearing SAC 9983, and under the Heading “other miscellaneous services” bearing SAC 9997.

3. We cannot pass any ruling in relation to the export of services, as the same would require the determination of the place of supply of services, which is not under the jurisdiction and scope of the Advance Ruling Authority.

For detailed AAR ruling- [GIB/MH/Asahi Kasei/05.09.2018/AAR-431](#)