

**GIB/DL/Godaddy/04.03.2016/AAR-47**

**Advance Ruling Category :** Place of Supply

**State :** Delhi

**Order No.:** GIB/DL/Godaddy/04.03.2016/AAR-47

**Name of Entry :**

GoDaddy India Web Services Pvt. Ltd.

**Date :** 04-03-2016

**Breif Issue :**

**Facts & Issue of The Case:**

GoDaddy India Web Services Private Limited proposes to enter into a ‘Services Agreement’ with GoDaddy.com, LLC located in Arizona, USA and incorporated in Delaware, USA. GoDaddy US is a domain name registrar and provides other web services to customers across the world.

Applicant seeks rulings with regard to the following questions of law.

1. Whether, in the facts and circumstances as explained in Annexure I, the various support services proposed to be provided by the Applicant to GoDaddy US are a “bundle of Services” being naturally bundled in the ordinary course of business and accordingly is a single service, being ‘business support service’, in terms of Section 66F of the Finance Act?
2. If the answer to Question 1 is positive, whether, in the facts and circumstances of the case, the place of provision of business support service by the Applicant, is outside India in terms of Rule 3 of the Place of Provision of Service Rules, 2012 (herein after referred to as “POPS”). If the services provided by the Applicant are not considered as naturally bundled then in the facts and circumstances enumerated in Annexure I, which of the individual service shall qualify for classification under Rule 3 of the POPS as service provided by a service provider located in India to a service recipient located outside India?
3. Whether in the facts and circumstances and in the light of the answers to questions 1 and 2 above, the services to be provided by the Applicant to GoDaddy US that fall to be classified under Rule 3 of the POPS qualify as export of taxable services in terms of Rule 6A of the STR (inserted vide Notification No. 36/2012-S. T. dated 20.06.2012 and therefore remain non-taxable for purpose of payment of service tax under the Finance Act?

4. Whether in the facts and circumstances of the case, by providing the support services being business support to GoDaddy US, the Applicant is providing any service to the customers of GoDaddy US in India?

**Decision of Advance Ruling Authority :**

**Decision:**

Thus, In facts and circumstances of the case, by providing the payment processing services to GoDaddy US, the applicant is not providing any service to the customers of GoDaddy US in India.