

**GIB/MH/NESA Global/19.12.2018/AAR-433**

**Advance Ruling Category :** Place of Supply

**State :** Maharashtra

**Order No.:** GIB/MH/NESA Global/19.12.2018/AAR-433

**Name of Entry :**

Nes Global Specialist Engineering Services Private Limited

**Date :** 19-06-2019

**Breif Issue :**

**Facts & Issue Of The Case :**

NES Global Specialist Engineering Services Private Limited (NES India) has its registered office is situated at office no 24 & 28, Red Bricks – Level 1, HDIL Kaledonia, Sahar Road, Andheri East, Mumbai-400069, Maharashtra, India. The Company is engaged in providing a supply of man-power services to highly technical industries such as Oil and Gas, Power, etc. GST Regn number:- 27AACCN9033F1ZI & CIN U72200MH2008FTC288230.

The applicant, seeking an advance ruling in respect of :

1. Whether the transaction in question is a [Zero Rated Supply](#) or a Normal Supply under GST ACT?
2. If the said supply is a Zero Rated Supply, then can the same be considered as an export service under the GST Act?

**Decision of Advance Ruling Authority :**

**Decision:**

In view of the discussions, we hold that the transaction covered under the MSA dated between the applicant and NES Abu Dhabi is a Zero rated supply.