

GIB/HR/ESPIRI INDIA/11.04.18/AAR-116

Advance Ruling Category : Taxability

State : Haryana

Order No.: GIB/HR/ESPIRI INDIA/11.04.18/AAR-116

Name of Entry :

Esprit India Private Limited

Date : 11-04-2018

Product/ Service Involve :

Services provided to foreign associate

Breif Issue :

- i. Taxability of services provided by Esprit India to its associate concern in Hong Kong EDCFE under GST regime.
- ii. Whether the services provided by Esprit India are covered under Export of Services having Zero rated taxability.
- iii. Whether Esprit India is eligible for seeking refund of GST for the taxes paid on input services or goods or both.

Decision of Advance Ruling Authority :

Services provided by Esprit India to its associate concern in Hong Kong EDCFE are taxable in India. Whether they qualify as an export is out of jurisdiction of authority.