

GIB/RJ/CHAMBAL FERTILIZERS/25.08.18/AAR-160

Advance Ruling Category : Tax Liability on Ocean Freight

State : Rajasthan

Order No.: GIB/RJ/CHAMBAL FERTILIZERS/25.08.18/AAR-160

Name of Entry :

M/S Chambal Fertilizers And Chemicals Limited, Kota(Raj)

Date : 25-08-2018

Product/ Service Involve :

Ocean freight

Breif Issue :

Determination of the liability to pay tax on any goods or services or both;
The applicant seeks advance ruling over the applicability of Ocean freight Charges and System of double taxation with respect to import of raw materials of fertilizers.

Decision of Advance Ruling Authority :

The applicant is liable to pay IGST on transportation of goods by a vessel under Reverse Charge Mechanism under Notification No. 10/2017 Integrated Tax (Rate) dated 28.06.2017.