

GIB/MH/KANSAI NEROLAC/05.04.18/AAR-143

Advance Ruling Category : Input Tax Credit

State : Maharashtra

Order No.: GIB/MH/KANSAI NEROLAC/05.04.18/AAR-143

Name of Entry :

M/s Kansai Nerolac Paints Limited

Date : 05-04-2018

Product/ Service Involve :

Krishi Kalyan Cess

Breif Issue :

Whether accumulated credit by way of Krishi Kalyan Cess (KKC) as appeared in the Service tax return of Input Service Distributor (ISD) on June 30, 2017 which is carried forward in the electronic credit ledger maintained by the company under CGST Act 2017, will be considered as admissible input tax-credit?

Decision of Advance Ruling Authority :

Accumulated credit by way of Krishi Kalyan Cess (KKC) as appeared in the Service tax return of Input Service Distributor (ISD) ON June 30, 2017 which is carried forward in the electronic credit ledger maintained by the company under CGST Act 2017, will not be considered as admissible input tax-credit.