

GIB/WB/GARUDA POWER/01.08.18/AAR-88

Advance Ruling Category : Export

State : West Bengal

Order No.: GIB/WB/GARUDA POWER/01.08.18/AAR-88

Name of Entry :
Garuda Power Pvt Ltd

Date : 01-08-2018

Product/ Service Involve :
Supply of goods and on-site services to customers in SEZ area to any SEZ unit or SEZ developer.

Breif Issue :

Whether supply of goods and on-site services to customers in SEZ area to any SEZ unit or SEZ developer is zero rated supply.

Decision of Advance Ruling Authority :

The Applicant shall be liable to pay tax when supplying to Units and Developers of Special Economic Zones subject to the provisions of Section 16 of the Integrated Goods and Services Act, 2017.

This Ruling is valid subject to the provisions under Section 103 until and unless declared void under Section 104(1) of the GST Act.