

GIB/WB/VESUVIUSINDIA/20.07.18/AAR-87

Advance Ruling Category : Time of Supply

State : West Bengal

Order No.: GIB/WB/VESUVIUSINDIA/20.07.18/AAR-87

Name of Entry :
Vesuvius India Ltd

Date : 20-07-2018

Product/ Service Involve :
Contract Management System

Breif Issue :

Whether the activities the Applicant intends to undertake are supply of goods or services. If so, how the time of supply is to be determined

Decision of Advance Ruling Authority :

Activities the Applicant proposes to undertake are services associated with manufacturing of metal, and may be termed as “continuous supply of service” within the meaning of Section 2(33) of the GST Act, provided the service is agreed to be provisioned for a period exceeding three months.

The time of supply shall be the date of issue of invoice in terms of Section 13(2) (a), read with Section 31(2) of the GST Act and Rule 47 of the GST Rules.

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