

GIB/UT/VINDHYA/28.08.18/AAR-54

Advance Ruling Category : Input Tax Credit

State : Uttarakhand

Order No.: GIB/UT/VINDHYA/28.08.18/AAR-54

Name of Entry :
Vindhya Telelinks Ltd.

Date : 28-08-2018

Product/ Service Involve :
Erection of Telecommunication Tower

Breif Issue :

Whether applicant is eligible for ITC of goods and services used for erection of infrastructure to which fibre cables are connected for leasing to Telecommunication operators?

Decision of Advance Ruling Authority :

Infrastructure provided by the applicant is different from "Telecommunication Tower" and accordingly applicant can avail ITC on GST paid on the goods (supra) & services in terms of section 16(1) of CGST/SGST Act,2017, consumed while providing the supply in question.