

GIB/UT/IT DEVELOPMENT/29.05.18/AAR-51

Advance Ruling Category : Exemption

State : Uttrakhand

Order No.: GIB/UT/IT DEVELOPMENT/29.05.18/AAR-51

Name of Entry :

IT Development Agency (ITDA), Govt. of Uttrakhand, Dehraduna

Date : 29-05-2018

Product/ Service Involve :

Services from one Govt/authority to another Govt/authority

Breif Issue :

Whether the services or material procured by ITDA from Govt./Govt. Authority is exempt from GST?

Decision of Advance Ruling Authority :

Thus, in view of the above, the services received by the applicant from IIT Mumbai is exempted from GST. As regard to the supply of goods by one Govt/authority to other Govt/authority is concerned, we find that there is no exemption from GST in this regard.