

GIB/UT/DIVISIONAL/20.03.18/AAR-47

Advance Ruling Category : Classification and Rate

State : Uttrakhand

Order No.: GIB/UT/DIVISIONAL/20.03.18/AAR-47

Name of Entry :

M/s Divisional Forest Officer, Dehradun

Date : 20-03-2018

Product/ Service Involve :

Marg Sudharan Shulk and Abhivahan Shulk

Breif Issue :

Whether GST is leviabale on the "Marg Sudharan Shulk" and "Abhivahan Shulk" charged by Forest Division Dehradun from the non-government, private and commercial vehicles engaged in mining work in lieu of use of forest road

Decision of Advance Ruling Authority :

Marg Sudharan Shulk is exempt from GST, however Abhivahan Shulk is covered under SAC code 9997 (treated as other services) and will be taxable @ 18%.