

GSTIndia.biz/UK/FO/2018/07.09.18/AAR-6

Appellate Advance Ruling Category : Taxability

State : Uttrakhand

Order No.: GSTIndia.biz/UK/FO/2018/07.09.18/AAR-6

Name of Entry :

Divisional Forest Officer Uttarakhand

Date : 07-09-2018

Product/ Service Involve :

Abhivahan Shulk (Transit Fees)

Breif Issue :

Whether Abhivahan Shulk (Transit Fees) collected by the appellant (A Govt of Uttarakhand Department) shall be exigible to GST under SAC 9997 as Other Services or not?

Ref AAR Order No. 01/2018-19 dt. 20.03.2018

Decision of Advance Ruling Authority :

The AAAR uphold the decision of the Authority on Advance Ruling for the State of Uttarakhand. Hence this fees will be covered under HSN 9997 and taxable @ 18%.