

GSTIndia.biz/MAHA/MAHA/2018/11.09.2018/AAR-9

Appellate Advance Ruling Category : Taxability

State : Maharashtra

Order No.: GSTIndia.biz/MAHA/MAHA/2018/11.09.2018/AAR-9

Name of Entry :

M/s. Maharashtra State Power Generation Company Limited

Date : 11-09-2018

Product/ Service Involve :

Liquidated damages

Breif Issue :

The Appellant has filed an Appeal against the order stating that GST will be levied on liquidated damages treating it as independent supply and rejecting contention of appellant.

Ref. AAR Order No. GST-ARA-15/2017-18/B-30 dt. 08.05.2018

Decision of Advance Ruling Authority :

The Appellate Authority for Advance Ruling upheld the ruling given by the Authority for Advance Ruling holding the activities of the Appellant as works contract.