

GIB/WB/GKB Lens/27.09.18/AAAR-18

Appellate Advance Ruling Category : Input Tax Credit

State : West Bengal

Order No.: GIB/WB/GKB Lens/27.09.18/AAAR-18

Name of Entry :
GKB Lens Pvt. Ltd.

Date : 27-09-2018

Product/ Service Involve :
Optical Business

Breif Issue :

Facts & Issue of Case:

The Appellant has filed an Appeal against the above Advance Ruling regarding the availability of **Input Tax Credit** on stock transfer from the Head Office of M/s GKB Lens Ltd. to its branches in other States at Zero Value.

This Appeal has been filed by the Assistant Commissioner, CGST & CX, Tollygunge Division, Kolkata South Commissionerate (hereinafter referred to as the "Appellant"), on 06.07.2018 against the [Advance Ruling No. 07/WBAAR/2018-19 dated 30.05.2018](#) pronounced by the West Bengal Authority for Advance Ruling.

It is seen that the question raised by M/s GKB Lens Pvt. Ltd. was correctly answered by the Authority of Advance Ruling. However, it may be clarified that no input tax credit is available to the recipient of goods/service if the value declared by the supplier in the invoice/debit note is zero.

Decision of Advance Ruling Authority :

Decision:

The appellant has filed an appeal before the Appellate Authority for Advance Ruling. The Ruling passed by the Advance Ruling Authority can be found on the [GIB/WB/GKB LENS/30.05.2018/AAR-415](#)

The [Advance Ruling No. 07/WBAAR/2018-19 dated 30.05.2018](#), pronounced by the West Bengal Authority for Advance Ruling is modified accordingly and the Appeal stands disposed of.

A copy of this Order may be sent to the Appellant and the Respondent for their information.