

GIB/MH/JSW ENERGY/02.07.2018/AAAR-17

Appellate Advance Ruling Category : Classification

State : Maharashtra

Order No.: GIB/MH/JSW ENERGY/02.07.2018/AAAR-17

Name of Entry :
JSW Energy Limited

Date : 02-07-2018

Product/ Service Involve :
POWER GENERATION

Breif Issue :

The Appellant has filed an Appeal against the ruling that proposed transaction would amount to manufacture and not job work.

Ref. AAR Order No. GST-ARA-05/2017/B- 08 Mumbai, dt. 05.03.2018

Decision of Advance Ruling Authority :

The processing undertaken by a person on the goods belonging to another registered person qualifies as job work even if it amounts to manufacture provided all the requirements under the CGST/MGST Act in this behalf, are met with. The transaction between the Appellant and M/s JSL does not qualify for Job Work under Section 2(68) and Section 143 of the said Acts.