

GIB/GA/AUTOMOBILE CORP/21.08.18/AAR-105

Advance Ruling Category : Classification

State : Goa

Order No.: GIB/GA/AUTOMOBILE CORP/21.08.18/AAR-105

Name of Entry :

Automobile Corporation of Goa Ltd

Date : 21-08-2018

Product/ Service Involve :

Building and mounting of the body on chasis

Breif Issue :

Whether the activity of building and mounting of the body on the chassis by the Applicant will result in supply of goods under HSN 8707 or supply of services under HSN 9988.

Decision of Advance Ruling Authority :

Building and mounting of the body on chasis provided by the principal under FOC challan will result in supply of services under HSN 9988 and hence should be taxed @ 18%