

**GIB/GA/GRASSHOPPER/20.09.18/AAR-108**

**Advance Ruling Category :** Taxability

**State :** Goa

**Order No.:** GIB/GA/GRASSHOPPER/20.09.18/AAR-108

**Name of Entry :**

Grasshopper Production

**Date :** 20-09-2018

**Product/ Service Involve :**

Event management support services

**Breif Issue :**

**Facts & Issue**

The applicant “Grasshopper Production” is a service provider of event management to the clients in film shooting industry and providing location for shootings as per the requirement of the clients. The services include arranging locations for film shooting, transport and conveyance for clients, restaurant food service, hotel accommodation, manpower requirements, security agency services, plant and machinery, furniture and pendals. All these services are procured from the supplier within the state of Goa in the name of the applicant on payment of CGST and SGST wherever applicable from the company accounts and charged their clients for cost of supply of such Event Management.

Therefore the applicant filed this application seeking advance ruling on the following issue :

Whether Event Management support services provided in Goa to a registered person in Maharashtra is governed u/s 12(7)(i) of the IGST Act, 2017?

**Decision of Advance Ruling Authority :**

**Decision**

It was held that the applicant has provided services of event management to Gallani Enterprises who is registered in Mumbai and as per the provision of section 12(7)(i) the place of supply of services in case of registered person shall be the location of recipient of such service and IGST is applicable on such transactions.

The Event Management support services provided in Goa to a registered person in Maharashtra is governed u/s 12(7)(i) of the IGST Act. Hence same should be treated as interstate supply of services and IGST @ 18% is applicable.

