

**GIB/GA/VENKATESH/20.09.18/AAR-106**

**Advance Ruling Category :** Taxability

**State :** Goa

**Order No.:** GIB/GA/VENKATESH/20.09.18/AAR-106

**Name of Entry :**  
Venkatesh Automobiles

**Date :** 20-02-2020

**Product/ Service Involve :**  
Issuing Pollution Under Control Certificate for Vehicles

**Breif Issue :**

Whether the service provided for issuing Pollution Under Control Certificate for Vehicles on behalf of State Government is exempted from the GST or not.

**Decision of Advance Ruling Authority :**

The activity of issuance of pollution under control certificate for vehicle issued by the applicant is not covered under SAC 9991 and is covered under residual entry and hence should be taxed @ 18%.