

GIB/TN/FICHTNER CONSULTING/27.06.18/AAR-162

Advance Ruling Category : Place of Supply

State : Tamil Nadu

Order No.: GIB/TN/FICHTNER CONSULTING/27.06.18/AAR-162

Name of Entry :

Fichtner Consulting Engineers (I) Pvt Ltd.

Date : 27-06-2018

Breif Issue :

Determination of liability of tax for inter-state supply and the charge of GST (IGST or CGST & SGST); i.e. Charging IGST treating the place of supply as outside Tamil Nadu since the project site is in the state of Jharkhand(where the mine/end user is located) as per Sec12(3) of IGST Act Charging SGST and CGST, treating place of supply as Tamil Nadu since the drawings are delivered to the client at their Chennai Office in Tamil Nadu.

Decision of Advance Ruling Authority :

Application is rejected under Section 98(2).