

**GIB/TN/TAKKO HOLDING/27.09.18/AAR-172**

**Advance Ruling Category :** Taxability

**State :** Tamil Nadu

**Order No.:** GIB/TN/TAKKO HOLDING/27.09.18/AAR-172

**Name of Entry :**  
Takko Holding GmbH

**Date :** 27-09-2018

**Product/ Service Involve :**  
Liaison office

**Breif Issue :**

1. Whether liaison office is liable to pay GST? 2. Whether a liaison office is required to be registered under GST Act? 3. Whether the Activities of a liaison office amount to supply of services?

**Decision of Advance Ruling Authority :**

The liason activities undertaken by the applicant is strictly in line with condition specified by RBI permission letter do not amount to supply under CGST Act and SGST Act.