

**GIB/WB/PREMIER VIGILANCE/02.11.18/AAR-89**

**Advance Ruling Category :** Pure Agent

**State :** West Bengal

**Order No.:** GIB/WB/PREMIER VIGILANCE/02.11.18/AAR-89

**Name of Entry :**

Premier Vigilance & Security Pvt Ltd

**Date :** 02-11-2018

**Product/ Service Involve :**

Toll Taxes

**Breif Issue :**

**Facts & Issue involved:**

The Applicant stated to be, a provider of security services to the Bank, seeks a Ruling on chargeability of GST on the Toll Taxes reimbursed by its clients or the ability to claim it as a deduction under Rule 33 from the value of supply, being expenditure incurred as a pure agent under the CGST/WBGST Acts, 2017.

**Decision of Advance Ruling Authority :**

**Decision:**

Toll charges paid are not to be excluded from the value of supply under Rule 33. GST shall, therefore, be payable at the applicable rate on the entire value of the supply, including toll charges paid.

The Applicant is not acting as a 'pure agent' of the Bank while paying toll charges, which are the cost of the service provided to the Banks so that his vehicles can access roads/bridges to provide security services to the recipient.