

GSTIndia.biz/KAR/ANSYS/2019/12.09.19/AAAR-2

Appellate Advance Ruling Category : Classification and Registration

State : Karnataka

Order No.: GSTIndia.biz/KAR/ANSYS/2019/12.09.19/AAAR-2

Name of Entry :

M/S ANSYS SOFTWARE PRIVATE LIMITED

Date : 12-09-2019

Product/ Service Involve :

MARKETING & PRE-SALES TECHNICAL SUPPORT SERVICE

Breif Issue :

- a. Whether Marketing & Pre-Sales Technical Support Services provided by the applicant will be classified as Intermediary services in terms of Section 2(13) of the Integrated Goods and Services Tax Act, 2017?
- b. Whether the Post- Sales Technical Support Services provided by the applicant would be classified as Information Technology Support Services falling under HSN Code 998313?

Decision of Advance Ruling Authority :

He would be covered under the definition of an "intermediary" under the clause (13) of Section 2 of the Integrated Goods & Service Tax Act, 2017 as far as the supply of marketing and pre- sales technical support service are concerned. The applicant is also of the same view that it would be qualify as "Intermediary".