

GSTIndia.biz/MAHA/VISHAHAR/2018/10.08.2018/AAR-5

Appellate Advance Ruling Category : Rate

State : Maharashtra

Order No.: GSTIndia.biz/MAHA/VISHAHAR/2018/10.08.2018/AAR-5

Name of Entry :

MRS. Vishahar Prashant Bhawe (MICRO INSTRUMENTS)

Date : 10-08-2018

Product/ Service Involve :

commission from abroad

Breif Issue :

In the instant case it is apparent from the advance ruling application filed by the applicant, the commission received by applicant from export of service is under the purview of GST.

Whether the commission received in convertible foreign exchange for rendering services as an "Intermediary" between an exporter abroad receiving such services and an Indian importer of an Equipment is an export of service leviable of tax or not /zero rated supply

Decision of Advance Ruling Authority :

Decision of AAR

The said supply is treated as Inter-state supply and IGST will be levied @ 18% accordingly liable to GST