

GIB/WB/TEWARI WAREHOUSING CO. (P.) LTD/18.02.2019/AAR-190

Advance Ruling Category : Input Tax Credit

State : West Bengal

Order No.: GIB/WB/TEWARI WAREHOUSING CO. (P.) LTD/18.02.2019/AAR-190

Name of Entry :
TEWARI WAREHOUSING CO. (P.) LTD

Date : 18-02-2019

Breif Issue :

Fact of the Case :

The applicant is providing warehousing service which is constructed on leasehold land using prefabricated technology. It can be dismantled and reconstructed at any other place.

Issues Involved :

Applicant has sought advance ruling in respect Whether the input tax credit is admissible on the inward supplies for construction of the said warehouse.

Decision of Advance Ruling Authority :

Decision :

Ware house cannot be relocated by unfixing the prefabricated structure only without substantial damage to the foundation the input tax credit is, therefore, not admissible on the inward supplies for construction of the said warehouse, as the credit of such tax is blocked under section 17(5)(d) of the GST Act.