

**GIB/WB/STORM COMMUNICATIONS (P.) LTD/28.01.2019/AAR-189**

**Advance Ruling Category :** Input Tax Credit

**State :** West Bengal

**Order No.:** GIB/WB/STORM COMMUNICATIONS (P.) LTD/28.01.2019/AAR-189

**Name of Entry :**  
STORM COMMUNICATIONS (P.) LTD

**Date :** 28-01-2019

**Breif Issue :**

**Fact of the Case :**

The applicant is a supplier of Event Management Services who organizes events on behalf of clients. The applicant is registered as a GST assessee in West Bengal, Jharkhand, Odisha, Maharashtra and Delhi. In relation to expenses incurred of event management the applicant is charged CGST and SGST of that State where he is not register and the invoices are issued as B2B with the applicant's GSTIN.

**Issues Involved :**

Applicant has sought advance ruling in respect where he can claim ITC of CGST & SGST in the GST Return in West Bengal on supply of services which is provided in various state where applicant is not registered.

**Decision of Advance Ruling Authority :**

**Decision :**

The Applicant is not registered under Section 25(1) of the CGST Act in Tamil Nadu. The SGST and CGST paid on intra-state inward supply in Tamil Nadu are not, therefore, 'input tax' to the Applicant. The GST Act does not contain any concept of 'input tax' in relation to an unregistered person. No credit of it is, therefore, admissible under the GST Act.